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State of Iowa 1925

REPORT OF THE

TREASURER OF STATE

FOR THE

Biennial Period July 1, 1922 to June 30, 1924

W. J. BURBANK, Treasurer of State

Published by
THE STATE OF IOWA
Des Moines

LETTER OF TRANSMITTAL

State of Iowa
Treasury Department
Des Moines

HONORABLE N. E. KENDALL, Governor:

SIR: In accordance with the provisions of Section 107 of the Code of 1897, I have the honor to present herewith a report of the transactions of the Treasury Department for the biennial period ending June 30, 1924.

W. J. BURBANK,
Treasurer of State.

October 27, 1924.

REPORT OF STATE TREASURER

The transactions of the State Treasury Department have been steadily increasing in volume. The following comparative table taken from former reports will show the growth of volume of receipts.

General Revenue and Trust Fund Receipts for biennial period ending June 30:

1908.....	\$ 7,247,078.01
1912.....	9,270,324.89
1916.....	14,632,601.26
1920.....	34,133,877.19
1924.....	61,131,278.03

INHERITANCE TAX

The State Treasurer is charged with the duty of collecting the inheritance tax, and a compilation of the receipts taken from the several biennial reports show a very marked increase in revenue from this source.

The amount collected for each period since 1908 is:

1912—for the period ending June 30.....	\$ 490,809.46
1916—for the period ending June 30.....	697,368.48
1920—for the period ending June 30.....	1,224,212.63
1924—for the period ending June 30.....	1,926,677.57

CIGARETTE REVENUE

The 39th General Assembly placed upon the Statute Books, Chapter 203, entitled "The Cigarette Law," (Now Chapter 78, 1924 Code) a new departure for Iowa; which is the collection of an excise tax on all cigarettes and cigarette papers sold in this State.

The State Treasurer's Department is charged with the enforcement of this law and the collection of the revenue, and the amount realized from the sale of stamps since the law went into effect July 4, 1921, is \$1,934,091.75.

Shown by years, the receipts are as follows:

Year ending June 30, 1922.....	\$490,918.99
Year ending June 30, 1923.....	643,094.64
Year ending June 30, 1924.....	700,078.12

ROSTER OF STATE TREASURERS

MORGAN RENO, Johnson County, Territorial Treasurer.....	1840 to 1847
MORGAN RENO, Johnson County, State Treasurer.....	2 terms—1847 to 1851
ISRAEL KISTER, Davis County.....	1 term—1851 to 1853
MARTIN L. MORRIS, Polk County.....	3 terms—1853 to 1859
JOHN W. JONES, Hardin County.....	2 terms—1859 to 1863

REPORT OF TREASURER OF STATE

WM. H. HOLMES, Jones County.....	2 terms—1863 to 1867
SAMUEL E. RANKIN, Washington County.....	3 terms—1867 to 1873
WM. CHRISTY, Clarke County.....	2 terms—1873 to 1877
GEORGE W. BEMIS, Buchanan County.....	2 terms—1877 to 1881
E. H. CONGER, Dallas County.....	2 terms—1881 to 1885
V. P. TWOMLY, Van Buren County.....	3 terms—1885 to 1891
BYRON A. BENSON, Marshall County.....	2 terms—1891 to 1895
JOHN HERRIOT, Guthrie County.....	3 terms—1895 to 1901
C. S. GILBERTSON, Winnebago County.....	3 terms—1901 to 1907
W. W. MORROW, Union County.....	3 terms—1907 to 1913
W. C. BROWN, Wright County.....	2 terms—1913 to 1917
EDWIN H. HOYT, Delaware County.....	2 terms—1917 to 1921
W. J. BURBANK, Black Hawk County.....	2 terms—1921 to 1925

STAFF OF TREASURER OF STATE OFFICE

W. J. BURBANK, Waterloo.....	Treasurer of State
ROBERT L. REILEY, Des Moines.....	Deputy Treasurer

GENERAL REVENUE DEPARTMENT

B. J. WOLCOTT, Mason City.....	Cashier
C. A. ALLEN, Des Moines.....	Bookkeeper
JESSIE MARSH, Waterloo.....	Chief Clerk
ALTA EMMONS, Des Moines.....	General Clerk
EVA B. ULLRICH, Des Moines.....	Special Clerk
GLADYS ENGLE, Des Moines.....	Stenographer
OLIVE J. JOHNSTON, Des Moines.....	Bonus Clerk
H. B. DORRELL, Des Moines.....	Messenger

INHERITANCE TAX DEPARTMENT

JOHN V. WICKLUND, Des Moines.....	Chief Examiner
J. D. GLASGOW, Washington.....	Examiner
E. E. DEVOR, Waterloo.....	Examiner
L. L. FISK, West Union.....	Examiner
W. H. TEDROW, Corydon.....	Examiner
PRUDENCE PEIRCE, Des Moines.....	Chief Clerk
HATTIE F. ROSE, Des Moines.....	File Clerk
LEONA SCIDMORE, Des Moines.....	Stenographer
LETA STAMM, Des Moines.....	Stenographer
JULIA NEMECEK, Pocahontas.....	Stenographer

CIGARETTE REVENUE DEPARTMENT

C. C. MCCOY, Des Moines.....	Assistant Treasurer
R. O. HUGHES, Des Moines.....	Inspector
J. B. FARRAND, Des Moines.....	Inspector
WILLIAM E. HAWSE, Grundy Center.....	Inspector
EDMUND L. BROWN, Bloomfield.....	Order Clerk
KATHARINE SHIELDS, Des Moines.....	Chief Clerk
DELLA IRONS, Des Moines.....	General Clerk
LILLIAN JOHNSON, Des Moines.....	Stenographer
VIVIAN BARTON, Des Moines.....	Stenographer
PAUL C. LARSEN, Des Moines.....	Shipping Clerk

REPORT OF TREASURER OF STATE

GENERAL BALANCE SHEET STATEMENT
Close of Business June 30, 1923.

Fund for Which Assets Are Held	Opening Balance July 1, 1922 Credit	Receipts and Credits	Total	Disbursements and Charges	Closing Balance June 30, 1923 Credit
Revenue Funds:					
General revenue.....	\$ 5,080,653.60	29,242,825.00	\$ 34,323,519.50	\$ 29,025,670.19	\$ 5,297,849.40
Capitol grounds extension.....	9,843.80	109,417.35	179,261.24	176,244.12	3,017.12
Soldiers' bonus (tax).....		1,189,968.62	1,189,968.62	1,000,000.00	81,968.62
State College of Agriculture and Mechanic Arts Endowment Funds:					
Endowment fund bonds.....	602,900.00	69,500.00	762,400.00	91,800.00	671,000.00
Endowment fund cash.....	8.32	85,845.00	85,853.32	62,500.00	23,353.32
College interest.....		35,556.38	35,556.38	35,556.38	
Morrill endowment.....		50,000.00	50,000.00	50,000.00	
Special Funds:					
Soldiers' bonus bond sale receipts.....		12,785,032.00	12,785,032.00	19,374,083.50	2,210,348.50
Trust funds.....		1,256,913.79	1,256,913.79	1,256,913.79	
Primary road contingent.....	136,938.68	267,823.07	404,261.75	279,714.17	124,547.58
Men's parole relief.....	500.00	162.50	1,122.50	337.50	815.00
Women's parole relief.....			250.00		250.00
Vocational education.....	30,683.51	121,831.46	172,514.97	88,414.30	84,100.67
Welfare and hygiene of maternity and infancy (Federal).....	13,873.96	9,328.87	23,202.83	9,723.55	13,479.28
Welfare and hygiene of maternity and infancy (State).....		12,923.56	12,923.56	10,423.56	2,500.00
Interim Accounts:					
Primary road.....		3,927,256.60	3,927,256.60		3,927,256.60
Motor vehicle department, maintenance.....		149,531.68	149,531.68		149,531.68
Highway Commission, maintenance.....		106,842.25	106,842.25		106,842.25
Bonds Received by Treasurer to Be Sold (Not Retired):					
Capitol grounds extension.....					
Soldiers' bonus.....	185,000.00		185,000.00	150,000.00	35,000.00
Appropriation:					
Appropriated general revenue.....		12,345,000.00	12,345,000.00	1,000,000.00	11,245,000.00
Total.....	\$ 6,172,142.05	\$ 61,816,319.09	\$ 67,988,461.14	\$ 42,733,067.27	\$ 25,255,393.87

GENERAL BALANCE SHEET STATEMENT—Continued
Close of Business June 30, 1923.

Assets Held	Opening Balance July 1, 1922 Debit	Debits	Total	Credits	Closing Balance June 30, 1923 Debit
Current					
Banks	\$ 5,270,600.56	\$ 3,816,726.34	\$ 9,087,326.90		\$ 9,087,326.90
Cash	22,641.49		22,641.49	\$ 10,825.11	11,816.38
County Treasurers (Accounts Receivable) for:					
General revenue fund					
Capitol grounds extension fund					
Soldiers' bonus fund					
Automobile license fees and penalties		4,183,650.59	4,183,650.59		4,183,650.59
State College of Agriculture and Mechanic Arts endowment fund securities	663,900.00	69,500.00	733,400.00	91,800.00	671,600.00
Bonds Outstanding:					
Capitol grounds extension bonds, registered	185,000.00		185,000.00	150,000.00	35,000.00
Soldiers' bonus bonds, outstanding		12,785,000.00	12,785,000.00	1,099,000.00	11,686,000.00
Soldiers' bonus bonds, on hand		12,345,000.00	12,345,000.00	12,785,000.00*	440,000.00
Appropriation:					
Appropriations general accounts					
Appropriations for institutions under the board of control					
Total	\$ 6,172,142.05	\$ 33,199,876.93	\$ 39,372,018.98	\$ 14,136,625.11	\$ 25,235,393.87

*Revenue balance.

REPORT OF TREASURER OF STATE

GENERAL BALANCE SHEET STATEMENT
Close of Business June 30, 1924.

Funds for Which Assets Are Held	Opening Balance July 1, 1923 Credit	Receipts and Credits	Total	Disbursements and Charges	Closing Balance June 30, 1924 Credit
Revenue Funds:					
General revenue	\$ 5,297,849.40	\$ 17,172,582.45	\$ 22,470,431.85	\$ 17,180,471.21	\$ 5,289,960.64
Capitol grounds extension	3,017.12	93,436.03	96,503.15	56,719.66	39,783.49
Soldiers' bonus (tax)	81,988.62	1,806,232.42	1,888,201.04	837,516.25	1,000,684.79
State College of Agriculture and Mechanic Arts Endowment Funds:					
Endowment fund bonds	671,600.00	41,000.00	712,600.00	88,200.00	624,400.00
Endowment fund cash	23,353.32	88,200.00	111,553.32	41,000.00	70,553.32
College interest		32,475.01	32,475.01	25,000.00	7,475.01
Morrill endowment		50,000.00	50,000.00	50,000.00	
Special Funds:					
Soldiers' bonus bond sale receipts:					
Trust funds	2,210,348.50	9,221,554.10	11,431,902.60	8,634,084.26	2,797,818.34
Primary road contingent	1,256,913.79	14,715,829.68	15,972,743.47	14,230,070.10	1,742,673.37
Men's parole relief	124,547.58	1,079,037.09	1,203,584.67	1,053,595.52	149,989.15
Women's parole relief	815.00	265.92	1,080.92	227.92	853.00
Vocational education	250.00		250.00		250.00
Vocational rehabilitation	84,100.67	109,158.24	193,258.91	85,632.03	107,626.88
Welfare and hygiene of maternity and infancy (Federal)	13,479.28	10,824.74	24,304.02	21,137.55	3,166.47
Welfare and hygiene of maternity and infancy (State)	2,500.00	41,266.60	43,766.60	33,848.08	9,923.52
Interim Accounts:					
Primary road	42,427.20		42,427.20	21,945.36	20,481.84
Motor vehicle department, maintenance	3,927,256.66	8,146,927.13	12,074,183.79	9,830,181.21	2,254,002.58
Highway Commission, maintenance	149,551.68	310,823.18	460,374.86	374,446.62	85,928.24
Bonds Received by Treasurer to Be Sold (Not Retired):	106,842.25	222,016.00	328,858.25	297,479.84	61,379.01
Capitol grounds extension	35,000.00		35,000.00	35,000.00	
Soldiers' bonus	11,346,000.00	9,655,000.00	20,901,000.00	1,000.00	20,900,000.00
Appropriation:					
Appropriated general revenue					
Total	\$ 25,235,393.87	\$ 62,839,106.39	\$ 88,074,500.26	\$ 52,907,550.61	\$ 35,166,949.65

REPORT OF TREASURER OF STATE

REPORT OF TREASURER OF STATE

GENERAL BALANCE SHEET STATEMENT—Continued

Close of Business June 30, 1924

Assets Held	Opening Balance July 1, 1923 Debit	Debits	Total	Credits	Closing Balance June 30, 1924 Debit
Current:	\$ 9,087,326.90		\$ 9,087,326.90		\$ 8,486,339.13
Banks					11,450.24
Cash	11,816.38		11,816.38	790,796.77	2,827,268.17
County Treasurers (Accounts Receivable) for:				306.14	13,801.28
General revenue fund				7,064,566.50	
Capitol grounds extension fund				64,309.32	
Soldiers' bonus fund				1,725,278.01	
Automobile license fees and penalties				10,462,107.67	
State College of Agriculture and Mechanic Arts endowment funds securities				88,200.00	
Bonds Outstanding:					
Capitol grounds extension bonds, registered	4,183,630.20			35,000.00	
Soldiers' bonus bonds, outstanding	671,600.00			1,000.00	
Soldiers' bonus bonds, on hand	35,000.00				
Soldiers' bonus bonds, on deposit in lieu of certified check	11,246,000.00				
Appropriation:					
Appropriations general accounts				440,000.00	
Appropriations for institutions under the Board of Control					
Total	\$ 25,235,393.87	\$ 30,673,051.00	\$ 55,908,444.96	\$ 20,741,495.31	\$ 35,166,949.65

REPORT OF TREASURER OF STATE

CONDENSED STATEMENT—GENERAL REVENUE AND TRUST FUNDS—RECEIPTS.

Biennial Period Ending June 30, 1924.

	Year Ending June 30, 1923	Year Ending June 30, 1924	Total
From:			
Tax levy	\$10,046,477.90	\$10,642,944.80	\$20,689,422.70
Special Taxes:			
Insurance companies—Iowa	117,932.40	109,531.34	227,463.74
Insurance companies—other	961,782.80	1,069,657.10	2,031,439.90
Equipment car companies	30,432.94	30,963.45	61,396.39
Itinerant physicians	1,000.00	750.00	1,750.00
Cigarette stamps	643,094.64	700,078.12	1,343,172.76
Inheritance tax	925,354.17	1,001,323.40	1,926,677.57
Judiciary and Judicial Department	5,351.43	5,313.30	10,664.73
Militia	70,667.02	1,971.62	72,638.64
Administrative and Executive as State Officers, Boards, Departments, Commissions, etc.:			
Fees	626,044.86	626,119.27	1,252,164.13
Refunds	113,603.15	155,140.93	268,744.08
State Schools and Colleges:			
General	163,563.79	28,922.78	192,486.57
Clothing	3,465.90	4,291.23	7,757.13
State institutions under the Board of Control	2,600,000.29	2,522,669.74	5,122,670.03
Miscellaneous:			
Interest on bank balances	122,403.42	224,832.09	347,235.51
Conscience fund	.50		.50
Trust fund account transfers		18,028.36	18,028.36
W. W. Morrow balance		11.92	11.92
Trust Fund—Primary Road:			
Auto licenses and penalties	7,883,931.31	10,612,917.36	18,496,848.67
Interest on bank balances	7,434.49	9,403.64	16,838.13
Federal aid	2,673,450.75	2,504,374.55	5,177,825.30
Refunds	1,937,662.76	1,312,719.56	3,250,382.32
Trust Funds:			
Other than primary road	259,270.78	276,414.57	535,685.35
Total receipts	\$29,242,865.90	\$31,888,412.13	\$61,131,278.03

CONDENSED STATEMENT—GENERAL REVENUE FUNDS—DISBURSEMENTS

Biennial Period Ending June 30, 1924.

	Year Ending June 30, 1923	Year Ending June 30, 1924	Total
For:			
Legislature	\$ 247,033.70	\$ 348,327.52	\$ 595,361.22
Judiciary and Judicial Department	354,742.48	362,831.59	717,574.07
Militia	300,076.03	377,381.32	677,457.35
Administrative and Executive as state offices, boards, departments, commissioners, etc.	2,169,467.87	2,123,893.03	4,293,360.90
Various miscellaneous appropriations	464,748.80	449,667.05	914,415.85
State schools and colleges	6,792,957.33	8,498,877.34	15,291,834.67
State institutions under the Board of Control	4,670,321.14	5,019,493.26	9,689,814.40
Trust funds—primary road	12,618,225.12	13,964,442.40	26,582,667.52
Trust funds—other than primary road	241,188.93	247,229.50	488,418.43
Transfer from trust to general fund	18,368.40		18,368.40
Total warrants paid	\$27,768,756.40	\$31,410,541.31	\$59,179,297.71

GENERAL REVENUE FUND—RECEIPTS.

Biennial Period Ended June 30, 1924.

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RECEIPTS--	Year Ended June 30, 1923	Year Ended June 30, 1924	Total	Appropriated	Not Appropriated
Tax Levy—State Revenue:					
Paid in by county treasurers	\$ 10,046,477.90	\$ 151,010.13	\$ 10,197,488.03		\$ 10,197,488.03
Reported by county treasurers		10,491,934.67	10,491,934.67		10,491,934.67
Total	\$ 10,046,477.90	\$ 10,642,944.80	\$ 20,689,422.70		\$ 20,689,422.70
Special Taxes:					
Insurance companies, Iowa	\$ 117,032.40	\$ 100,531.34	\$ 227,463.74		\$ 227,463.74
Insurance companies, others	961,782.80	1,060,657.10	2,031,439.90		2,031,439.90
Equipment car companies	30,432.94	30,963.45	61,396.39		61,396.39
Itinerant physicians	1,000.00	750.00	1,750.00		1,750.00
Cigarette stamps	648,094.64	700,078.12	1,348,172.76	\$ 1,348,172.76	
Inheritance tax	925,354.17	1,001,323.40	1,926,677.57		1,926,677.57
Total	\$ 2,679,506.95	\$ 2,912,303.41	\$ 5,591,800.36	\$ 1,348,172.76	\$ 4,248,727.60
Judiciary and Judicial Departments:					
Clerk of Supreme Court fees	\$ 5,335.31	\$ 5,313.30	\$ 10,648.61		\$ 10,648.61
Supreme Court—Refund of August salary	16.12		16.12	\$ 16.12	
Total	\$ 5,351.43	\$ 5,313.30	\$ 10,664.73	\$ 16.12	\$ 10,648.61
Militia—Adjutant General:					
Sale of Camp Dodge buildings	\$ 60,350.00		\$ 60,350.00	\$ 60,350.00	
Salvage and improvement	1,108.00	1,812.56	2,920.56	2,920.56	
National Guard support	293.97	156.56	363.53	363.53	
Iowa War Roster	2.65	2.50	5.15	5.15	
Total	\$ 70,667.62	\$ 1,971.62	\$ 72,639.24	\$ 72,639.24	
Administrative and Executive—State Officers, Boards, Departments, Com- missions, Etc.—Fees:					
Auditor of State:					
General fees	\$ 34,217.55	\$ 31,330.55	\$ 65,548.10		\$ 65,548.10
County warrant interest	38.40		38.40		38.40
Building and loan association fees	405.00	385.00	790.00		790.00
Total	\$ 34,660.95	\$ 31,715.55	\$ 66,376.50		\$ 66,376.50

REPORT OF TREASURER OF STATE

Agricultural Department:					
General fees		\$ 189,664.65	\$ 189,664.65		\$ 189,664.65
Board of Education:					
Teachers' placement	\$ 912.07		912.07		912.07
Board of Health:					
Vital statistics	246.50	232.50	479.00		479.00
Board of Mine Examiners:					
General fees	916.00		916.00	\$ 916.00	
Dairy and Food Commission:					
General fees	99,544.22	5,637.05	105,181.27		105,181.27
Entomologist:					
General fees	2,221.00	2,215.50	4,436.50		4,436.50
Executive Council:					
General fees	\$ 1,477.29	\$ 7,392.63	\$ 8,869.92		\$ 8,869.92
Rent of state parks	5,000.00		5,000.00		5,000.00
Total	\$ 6,477.29	\$ 7,392.63	\$ 13,869.92		\$ 13,869.92
Fish and Game Warden:					
General fees	\$ 965.05	\$ 959.41	\$ 1,924.46		\$ 1,924.46
Clamming licenses	540.00	973.00	1,513.00		1,513.00
Total	\$ 1,505.05	\$ 1,932.41	\$ 3,437.46		\$ 3,437.46
Governor of Iowa:					
Notary fees	\$ 5,670.00	\$ 31,585.00	\$ 37,255.00		\$ 37,255.00
Extradition fees	72.10	136.75	208.85		208.85
Certification fees	44.00	89.00	133.00		133.00
Commissioner of Deeds		15.00	15.00		15.00
Total	\$ 5,786.10	\$ 31,825.75	\$ 37,611.85		\$ 37,611.85
Hotel Inspector:					
General fees	\$ 22,564.73	\$ 3,901.50	\$ 26,466.23	\$ 22,564.73	\$ 3,901.50
Insurance Commission:					
General fees	\$ 120,255.85	\$ 126,247.25	\$ 246,502.90		\$ 246,502.90
Examination fees	38,137.77	44,521.21	82,658.98	\$ 82,658.98	
Total	\$ 158,393.42	\$ 170,768.46	\$ 329,161.88	\$ 82,658.98	\$ 246,502.90

REPORT OF TREASURER OF STATE

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GENERAL REVENUE FUND—RECEIPTS—Continued

RECEIPTS—	Year Ended June 30, 1923	Year Ended June 30, 1924	Total	Appropriated	Not Appropriated
Oil Inspector: General fees	\$ 59,075.36		\$ 59,075.36		\$ 59,075.36
Secretary of Pharmacy Commission: General fees	34,212.00	\$ 41,051.00	75,263.00		75,263.00
Secretary of State: General fees	\$ 165,463.10	\$ 132,184.42	297,647.52		297,647.52
Blue sky	8,833.05	6,400.50	14,823.55		14,823.55
Total	\$ 173,796.15	\$ 138,674.92	\$ 312,471.07		\$ 312,471.07
State Veterinarian: Hog cholera extension work	\$ 19,710.40		\$ 19,710.40	\$ 19,710.40	
General fees	4,967.50	175.00	4,242.50		4,242.50
Commissioner of Animal Health	6.12		6.12	6.12	
Veterinarian	1,950.00	932.35	2,882.35	1,950.00	932.35
Total	\$ 25,734.02	\$ 1,107.35	\$ 26,841.37	\$ 21,666.52	\$ 5,174.85
Total administration and executive fees	\$ 626,044.86	\$ 626,119.27	\$ 1,252,164.13	\$ 127,806.23	\$ 1,124,357.90
Administrative and Executive—State Officers, Boards, Departments, Com- missioners, Etc.—Refunds:					
Agricultural Department: Refund on envelopes purchased	\$ 31.16		\$ 31.16		\$ 31.16
Attorney General: Refund	\$ 15.00	\$ 251.67	\$ 266.67		\$ 266.67
313-27-39th G. A.	26.50		26.50	26.50	
Total	\$ 41.50	\$ 251.67	\$ 293.17	\$ 26.50	\$ 266.67
Auditor of State: Poultry associations	\$ 13.33		\$ 13.33	\$ 13.33	
Farmers' institute	47.50		47.50	47.50	
County examinations	63,380.97	\$ 56,064.90	119,445.87	119,445.87	

Municipal examinations	17,333.70	20,021.10	37,354.80	37,354.80	
Chapter 13 A		10.00	10.00		10.00
Total	\$ 80,781.50	\$ 76,696.00	\$ 157,477.50	\$ 157,467.50	\$ 10.00
Board of Control: Coal mined at Fair Grounds	\$ 2,240.36	\$ 3,201.72	\$ 5,442.08		\$ 5,442.08
Poll tax, Eldora	37.50		37.50		37.50
Poll tax, Oakdale	95.00	62.50	157.50		157.50
Poll tax, Independence	105.00		105.00		105.00
Poll tax, Mt. Pleasant		32.50	32.50		32.50
State agents, expense refund	200.00		200.00	200.00	
Tubercular expense	25.00		25.00	25.00	
Total	\$ 2,702.86	\$ 3,296.72	\$ 5,999.58	\$ 225.00	\$ 5,774.58
Board of Health: 388-11-38 G. A.	\$ 9.85	\$ 5.07	\$ 14.92	\$ 14.92	
Federal aid B. V. D. control	5,116.84	2,274.15	7,390.99	7,390.99	
Federal aid B. V. D. refund	35.00	380.99	415.99	415.99	
Total	\$ 5,161.69	\$ 2,660.21	\$ 7,821.90	\$ 7,821.90	
Board of Vocational Education: Printing refund	\$ 137.32	\$ 214.72	\$ 352.04		\$ 352.04
Chapter 60, Section 2 40th G. A.		44.00	44.00	44.00	
Total	\$ 137.32	\$ 258.72	\$ 396.04	\$ 44.00	\$ 352.04
Custodian—Extra Help: 313-23-39th G. A.	\$ 62.15		\$ 62.15	\$ 62.15	
Executive Council: Courts' costs—170-1	\$ 82.59		\$ 82.59	\$ 82.59	
313-19-39th G. A.		4,595.62	4,595.62	4,595.62	
307-15-40th G. A.		1,919.48	1,919.48	1,919.48	
Total	\$ 82.59	\$ 6,515.10	\$ 6,597.69	\$ 6,597.69	
Express, Freight, Cartage, etc.: 313-21-39th G. A.	\$ 5.59		\$ 5.59	\$ 5.59	
Fire Marshal: 2468-C.		\$ 1.50	1.50	1.50	
Historical Department: Miscellaneous	608.30	96.98	705.18		705.18

RECEIPTS—

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total	Appropriated	Not Appropriated
Horticultural Department:					
Miscellaneous	24.26	14.53	38.79		38.79
Insurance Department:					
1688-R-2	\$ 10.00		\$ 10.00	\$ 10.00	
1821-C	6.00		6.00	6.00	
Total	\$ 16.00		\$ 16.00	\$ 16.00	
Law Library:					
Refund for books	\$ 2.50		\$ 2.50		\$ 2.50
Miscellaneous Code:					
313-19-39th G. A.	179.50		179.50	\$ 179.50	
Printing Board:					
Miscellaneous	1,634.92	19,289.75	20,924.67	121.15	20,803.52
Railroad Commission:					
300-39th G. A.	28.45	92.90	121.44	121.44	
Retrenchment and Reform Committee:					
Bonus Board salaries		21,067.21	21,067.21	21,067.21	
State Geologist:					
Sale of reports	27.01	81.05	108.06		108.06
State Highway Commission:					
General fund and freight refund	7,909.00	1,725.77	8,994.77		8,994.77
Secretary of State:					
Miscellaneous	12.22		12.22		12.22
State Librarian:					
Miscellaneous	40.80		40.80	40.80	
State Parks, Board of Conservation:					
Sales and expense	14,623.64	15,338.96	29,962.60	29,962.60	

Superintendent of Public Instruction:					
Mining camp schools		4.03	4.03	4.03	
Treasurer of State:					
Collateral enforcement fund	\$ 13.29		\$ 13.29	\$ 13.29	
Cigarette Revenue Department	26.90		26.90		26.90
Total	\$ 40.19		\$ 40.19	\$ 13.29	\$ 26.90
Vocational Rehabilitation:					
Miscellaneous		\$ 7,749.84	\$ 7,749.84	\$ 7,749.84	
Total administrative and executive, refunds	\$ 113,603.15	\$ 155,140.93	\$ 268,744.08	\$ 231,527.69	\$ 37,216.39
State Schools and Colleges:					
State College of Agriculture and Mechanical Arts (Ames):					
General	\$ 49,830.34	\$ 218.86	\$ 50,049.20		\$ 50,049.20
State Teachers' College (Cedar Falls):					
General	9,398.95	6,317.76	15,716.71		15,716.71
State University (Iowa City):					
General	\$ 37,301.51	\$ 9,388.37	\$ 46,689.88		\$ 46,689.88
Water examination	1,600.30	849.25	2,518.55		2,518.55
Psychopathic hospital	4,094.04	12,148.54	17,142.58	\$ 3.50	17,139.08
Total	\$ 43,964.85	\$ 22,386.16	\$ 66,351.01	\$ 3.50	\$ 66,347.51
College for the Blind (Vinton):					
General	\$ 369.65		\$ 369.65		\$ 369.65
College for the Deaf (Council Bluffs):					
Total state schools and colleges	\$ 103,563.79	\$ 28,922.73	\$ 132,486.57	\$ 3.50	\$ 132,483.07
State Institutions Under the Board of Control:					
Iowa Soldiers' Home (Marshalltown):					
Support	\$ 6,232.44	\$ 6,606.41	\$ 12,928.85	\$ 12,928.85	
Federal Aid	38,100.00	26,300.00	74,520.00		74,520.00
Total	\$ 44,332.44	\$ 43,056.41	\$ 87,448.85	\$ 12,928.85	\$ 74,520.00
Institute for Feeble Minded Children (Glenwood):					
General	\$ 252.00	\$ 252.00	\$ 504.00		\$ 504.00
Support	9,071.47	5,733.75	14,805.22	\$ 14,805.22	
Total	\$ 9,323.47	\$ 5,985.75	\$ 15,309.22	\$ 14,805.22	\$ 504.00

RECEIPTS—

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total	Appropriated	Not Appropriated
Iowa Soldiers' Orphans' Home (Davenport):					
Support	\$ 3,731.11	\$ 12,573.54	\$ 16,304.65	\$ 16,304.65	
Special		1,500.00	1,500.00	1,500.00	
Total	\$ 3,731.11	\$ 14,073.54	\$ 17,804.65	\$ 17,804.65	
State Sanatorium (Oakdale):					
Support	\$ 27,139.64	\$ 27,578.13	\$ 54,717.77	\$ 54,717.77	
Juvenile Home (Toledo):					
Support	1,540.31	2,511.92	4,052.23	4,052.23	
State Hospital and Colony for Epileptics (Woodward):					
General	\$ 5,579.40	\$ 3,782.40	\$ 9,361.80		\$ 9,361.80
Support	38,754.37	23,273.73	62,028.10	62,028.10	
Total	\$ 44,333.77	\$ 27,056.13	\$ 71,389.90	\$ 62,028.10	\$ 9,361.80
Cherokee State Hospital (Cherokee):					
General	\$ 827.73	\$ 454.00	\$ 1,282.33		\$ 1,282.33
Support	23,934.55	17,907.67	41,842.22	41,842.22	
Contingent and Repair	130.80		130.80		
Total	\$ 24,893.08	\$ 18,362.27	\$ 43,255.35	\$ 41,973.02	\$ 1,282.33
Clarinda State Hospital (Clarinda):					
General		\$ 303.47	\$ 303.47		\$ 303.47
Support	\$ 15,697.04	\$ 18,132.40	\$ 33,829.44	\$ 33,829.44	
Total	\$ 15,697.04	\$ 18,435.87	\$ 34,132.91	\$ 33,829.44	\$ 303.47
Independence State Hospital (Independence):					
General	\$ 767.20	\$ 397.87	\$ 1,165.07		\$ 1,165.07
Support	17,599.65	9,653.85	27,244.50	27,244.50	
Contingent and Repair	1,007.00		1,007.00		
Special		1,052.00	1,052.00	1,052.00	
Total	\$ 19,364.85	\$ 11,108.72	\$ 30,463.57	\$ 29,308.50	\$ 1,165.07
Mount Pleasant State Hospital (Mount Pleasant):					
General	\$ 264.00	\$ 76.96	\$ 340.96		\$ 340.96
Support	18,441.32	25,255.13	43,696.45	43,696.45	
Total	\$ 18,705.32	\$ 25,332.09	\$ 44,037.41	\$ 43,696.45	\$ 340.96
Training School for Girls (Mitchellville):					
Support	\$ 3,162.38	\$ 3,033.01	\$ 6,195.39	\$ 6,195.39	
Rebuilding and fireproofing two cottages	1,500.00		1,500.00		
Total	\$ 4,662.38	\$ 3,033.01	\$ 7,695.39	\$ 7,695.39	
Training School for Boys (Eldora):					
Support	\$ 8,782.30	\$ 10,086.78	\$ 18,870.08	\$ 18,870.08	
Purchased land	568.33		568.33		
Chapter 17, 38th G. A.		622.50	622.50	622.50	
Total	\$ 9,351.63	\$ 10,709.28	\$ 20,060.91	\$ 20,060.91	
The Women's Reformatory (Rockwell City):					
General	\$ 5,881.16	\$ 3,289.40	\$ 9,170.56		\$ 9,170.56
Support	5,462.40	3,509.04	9,031.44	9,031.44	
Total	\$ 11,343.56	\$ 6,858.44	\$ 18,202.00	\$ 9,031.44	\$ 9,170.56
The Men's Reformatory (Anamosa):					
General	\$ 24,369.54	\$ 13,561.88	\$ 37,931.42		\$ 37,931.42
Transfer of prisoners and gift money	966.20	1,113.83	2,080.03	2,080.03	
Establishment and maintenance of industries	118,775.77	56,050.06	174,834.83	174,834.83	
Gate receipts	1,007.00	899.00	1,906.00	1,906.00	
Support	99,667.15	162,683.86	262,351.01	262,351.01	
Total	\$ 244,785.66	\$ 234,317.63	\$ 479,103.29	\$ 441,171.87	\$ 37,931.42
State Penitentiary (Fort Madison):					
Support	\$ 60,050.54	\$ 75,794.93	\$ 144,845.47	\$ 144,845.47	
Establishment and maintenance of industries	230,226.62	361,328.99	591,755.61	591,755.61	
Gate receipts	1,563.25	1,667.50	3,230.75	3,230.75	
Cell house	512.40	15.80	528.20	528.20	
Total	\$ 301,352.81	\$ 439,007.22	\$ 740,360.03	\$ 740,360.03	
Knoxville State Hospital (Knoxville):					
Miscellaneous		\$ 76.00	\$ 76.00		\$ 76.00
Support	\$ 419.45		\$ 419.45	\$ 419.45	
Rent of institution, credit support	7,616.40		7,616.40	7,616.40	
Sale of hospital	195,648.26		195,648.26		
Total	\$ 203,684.11	\$ 76.00	\$ 203,760.11	\$ 8,085.85	\$ 195,724.26

GENERAL REVENUE FUND—RECEIPTS—Continued

RECEIPTS—

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total	Appropriated	Not Appropriated
Paid by Counties for:					
Insane	\$ 1,306,378.76	\$ 1,202,432.20	\$ 2,508,810.96		\$ 2,508,810.96
Institute for Feeble Minded Children	41,385.96	46,565.73	87,951.69		87,951.69
Soldiers' Orphans' Home	59,835.64	75,586.62	135,422.26		135,422.26
State Sanatorium	176,075.19	203,559.30	380,234.49		380,234.49
Juvenile Home	33,267.01	46,151.92	79,418.93		79,418.93
Hospital and Colony for Epileptics	88,156.55	90,906.56	179,063.11		179,063.11
Total	\$ 1,705,089.11	\$ 1,665,202.33	\$ 3,370,291.44		\$ 3,370,291.44
Total state institutions under the Board of Control	\$ 2,000,000.29	\$ 2,552,699.74	\$ 5,242,700.03	\$ 1,541,494.72	\$ 3,701,205.31
Paid by Counties for State Schools and Colleges:					
School for Deaf—clothing	\$ 1,952.80	\$ 2,673.24	\$ 4,626.04		\$ 4,626.04
School for Blind—clothing	1,453.10	1,617.99	3,071.09		3,071.09
Total for state schools and colleges	\$ 3,405.90	\$ 4,291.23	\$ 7,697.13		\$ 7,697.13
Miscellaneous:					
Interest on bank balances	\$ 122,408.42	\$ 224,882.09	\$ 347,235.51		\$ 347,235.51
Conscience money	.50		.50		.50
Trust funds account transfer		18,028.36	18,028.36		18,028.36
W. W. Morrow balance		14.92	14.92		14.92
Total	\$ 122,408.92	\$ 242,875.37	\$ 365,279.29		\$ 365,279.29
Trust Funds (Other Than Road Accounts):					
Board of Accountancy:					
General fees	\$ 50.00		\$ 50.00	\$ 50.00	
Board of Chiropractors:					
General fees	3,699.10		3,699.10	3,699.10	
Board of Educational Examiners:					
Examination fees	\$ 8,209.03		\$ 8,209.03	\$ 8,209.03	
County life certificates	300.00		300.00	300.00	
Review fees	181.00		181.00	181.00	
Examination fees (County)	12,699.00		12,699.00	12,699.00	
Total	\$ 21,389.03		\$ 21,389.03	\$ 21,389.03	

Board of Engineering Examiners:					
Examination fees	\$ 4,291.54		\$ 4,291.54	\$ 4,291.54	
Board of Health:					
Dental fees	\$ 2,118.63		\$ 2,118.63	\$ 2,118.63	
Embalmers' fees	2,102.00		2,102.00	2,102.00	
Nurses' fees	2,489.00		2,489.00	2,489.00	
Optometrists' fees	1,284.00		1,284.00	1,284.00	
Physicians' fees	4,279.00		4,279.00	4,279.00	
Podiatrists' fees	140.00		140.00	140.00	
Plumbers' fees	16.00		16.00	16.00	
Total	\$ 12,428.63		\$ 12,428.63	\$ 12,428.63	
Fish and Game:					
Fees collected by counties	\$ 129,730.42		\$ 129,730.42	\$ 129,730.42	
Boundary waters	10,682.06		10,682.06	10,682.06	
Total	\$ 140,412.48		\$ 140,412.48	\$ 140,412.48	
Superintendent of Banking					
General fees	\$ 77,000.00		\$ 77,000.00	\$ 77,000.00	
Total trust funds (other than road accounts)	\$ 259,270.78		\$ 259,270.78	\$ 259,270.78	
Road Accounts:					
Primary Road:					
Draws on county treasurers	\$ 7,739,275.00		\$ 7,739,275.00	\$ 7,739,275.00	
Motor Vehicle Department fees	144,656.31		144,656.31	144,656.31	
Interest on bank balances	7,434.49		7,434.49	7,434.49	
Federal aid	2,673,450.75		2,673,450.75	2,673,450.75	
Refunds by High Commission	1,538,031.59		1,538,031.59	1,538,031.59	
Total	\$ 12,102,848.14		\$ 12,102,848.14	\$ 12,102,848.14	
Motor Vehicle Department Maintenance:					
Refund	922.20		922.20	922.20	
Highway Commission Maintenance:					
Refunds	418,708.97		418,708.97	418,708.97	
Total trust funds (Road accounts)	\$ 12,522,479.31		\$ 12,522,479.31	\$ 12,522,479.31	
Grand total receipts—General revenue	\$ 29,242,865.00	\$ 17,172,582.45	\$ 46,415,447.35	\$ 16,698,410.35	\$ 30,317,037.00

Note—For trust fund receipts for year 1924, see page 35.

GENERAL REVENUE FUND—DISBURSEMENTS.

Biennial Period Ended June 30, 1924.

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total
Legislature (40th General Assembly)			
Senate:			
Members	\$ 50,658.90		\$ 50,658.90
Mileage	7.00		7.00
Chaplains	310.00		310.00
Employees H. P. R. No. 1.	32,504.00		32,504.00
Employees extra session, 757-6-40th G. A.	174.00		174.00
Extra help H. J. R. No. 4.	1,964.37		1,964.37
Employees code, 16-1897	88.00		88.00
L. W. Ainsworth, postage, etc.	67.66		67.66
J. H. McFarland, doorkeeper, 8 days	32.00		32.00
Total	\$ 85,895.93		\$ 85,895.93
House:			
Members	\$ 108,000.00		\$ 108,000.00
Mileage	1,458.80		1,458.80
Chaplains	330.00		330.00
Employees H. J. R. No. 1.	40,158.00		40,158.00
Employees extra session, 757-6-40th G. A.	253.00		253.00
Speakers additional salary	1,000.00		1,000.00
Extra help, H. J. R. No. 4.	3,828.52		3,828.52
Employees, Code 16-1897	141.00		141.00
A. C. Gustafson, postage, etc.	33.78		33.78
Total	\$ 155,203.10		\$ 155,203.10
Joint Senate and House:			
Typewriter rent, H. J. R. No. 1.	\$ 1,461.00		\$ 1,461.00
Compiling session laws, 5-9-37th G. A.	678.23		678.23
Extra session, salary and mileage 302-1-40th G. A.	2,589.44		2,589.44
Miscellaneous expense, badges, etc., 303-11-40th G. A.	54.35		54.35
Express, 303-8-40th G. A.	3.50		3.50
Laundry—towels, 303-4-40th G. A.	200.00		200.00
Rumley-Springer contest, 208-40th G. A.	945.15		945.15
Total	\$ 5,934.67		\$ 5,934.67
Legislature (40th Extra General Assembly)—			
Joint Senate and House:			
Members	\$ 230,029.60		\$ 230,029.60
Mileage	2,106.40		2,106.40
Chaplains	935.00		935.00
Employees	96,486.76		96,486.76
Employees, extra help	7,573.18		7,573.18
Employees, Code 14-1897	16.00		16.00
Lieutenant Governor, salary	2,920.00		2,920.00
Speaker, additional salary	1,400.00		1,400.00
Chairs	891.68		891.68
Typewriter rent	1,712.00		1,712.00
Rumley-Springer contest	9.70		9.70
L. W. Ainsworth, postage, etc.	21.00		21.00
A. C. Gustafson, postage, etc.	40.35		40.35
Lieutenant Governor, telegrams, etc.	23.07		23.07
Laundry	389.29		389.29
Investigation, Department State Superintendent of Instruction	1,076.90		1,076.90
Investigation, Department Insurance	526.00		526.00
Investigation of parole cases	52.66		52.66
Traveling expense, Investigating Willett farm Mt. Pleasant	30.00		30.00
Recess employment, S. F. 319-4-40th G. A.	277.00		277.00
Rubber stamps	14.00		14.00
Employees, 1st day salary of extra session	86.00		86.00
Publishing laws 40th G. A.	771.07		771.07
Publishing laws 40th Extra G. A.	861.66		861.66
H. F. 289-40th G. A.	18.20		18.20
Total	\$ 348,327.52		\$ 348,327.52
Total legislature	\$ 247,033.70	\$ 348,327.59	\$ 595,361.22

GENERAL REVENUE FUND—DISBURSEMENTS—Continued

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total
Judiciary and Judicial Department—			
Supreme Court:			
Salaries	\$ 54,600.55	\$ 53,571.87	\$ 108,202.42
Contingent	966.25	1,111.50	2,077.75
Reporters salaries	8,324.31	6,267.50	14,791.81
Extra help	36.83		36.83
Total	\$ 64,217.94	\$ 60,950.87	\$ 125,168.81
Clerk of Supreme Court:			
Salaries	\$ 9,333.31	\$ 8,988.09	\$ 18,321.40
Contingent	58.00	122.25	180.25
Total	\$ 9,391.31	\$ 9,110.34	\$ 18,501.65
District Court:			
Judges salaries	\$ 258,962.64	\$ 267,381.30	\$ 525,744.00
Expense	22,059.79	24,985.71	47,045.50
Outside expense	710.80	403.31	1,114.11
Total	\$ 281,733.23	\$ 292,770.38	\$ 573,903.61
Total judiciary	\$ 354,742.48	\$ 362,831.59	\$ 717,574.07
Militia—			
National Guards:			
Support	\$ 281,577.57	\$ 253,591.18	\$ 535,168.75
Iowa war roster	7,721.32	3,182.54	10,903.86
Active service	7,609.85	755.50	8,455.35
Maintenance, 5-1-40th G. A., Camp Dodge		642.60	642.60
Dining halls, 327-1-39th G. A., Camp Dodge		13,292.00	13,292.00
Water system, 327-1-39th G. A., Camp Dodge		59,731.36	59,731.36
Prior, 2215-F. 42		35,892.64	35,892.64
Captain John Bradbury, service	47.79		47.79
Merle Young, indemnity	3,000.00		3,000.00
C. H. Meusel	29.50		29.50
Compensation, Ardis Robredece, 282-2-40th G. A.		7,500.00	7,500.00
Compensation, Charles R. Messett, 292-1-40th G. A.		2,543.50	2,543.50
Medical severities for C. W. Adams, 319-1-40th G. A.		250.00	250.00
Total Militia	\$ 300,076.03	\$ 377,381.32	\$ 677,457.35
Administrative and Executive—State Officers, Boards, Departments, Commissions, Etc.:			
Attorney General:			
Salaries	\$ 27,308.12	\$ 27,515.22	\$ 54,823.34
Contingent	2,132.18	3,609.70	5,741.88
Peace officer	31,673.25	25,066.63	57,639.88
Traveling expense	1,719.55	2,063.77	3,783.32
Cigarette inspection		8,081.07	8,081.07
Total	\$ 62,833.10	\$ 67,296.39	\$ 130,149.49
Auditor of State:			
Salaries	\$ 25,577.45	\$ 26,050.01	\$ 51,627.46
Contingent	986.00	113.33	1,099.33
State expense, county examinations	543.46	649.77	1,193.23
County examinations	59,635.89	71,310.89	130,966.78
Municipal examinations	17,340.87	29,555.83	47,896.70
Advisory committee	90.16		90.16
Contingent, 307-24-40th G. A.		750.16	750.16
Total	\$ 104,193.83	\$ 119,429.99	\$ 223,623.82

GENERAL REVENUE FUND—DISBURSEMENTS—Continued

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total
Board of Control:			
Salaries	\$ 51,781.19	\$ 52,148.93	\$ 103,930.12
Expenses	6,113.81	4,084.50	10,198.31
Contingent	2,317.36	1,895.84	4,213.20
Draftsman expense	55.84		55.84
State agents, salary and expense	8,918.80	9,167.41	18,086.21
Inspection of institutions	2,608.79	2,624.92	5,233.71
Quarterly conferences	564.17	91.87	656.04
Tubercular expense and salary	4,761.07	4,029.99	8,791.06
Total	\$ 77,121.03	\$ 74,043.46	\$ 151,164.49
Bacteriological Laboratory:			
Salary and expense	\$ 17,509.87	\$ 14,824.01	\$ 32,333.88
Board of Health:			
Salaries	\$ 20,711.64	\$ 17,100.00	\$ 37,811.64
Expense and contingent	5,190.37	6,589.30	11,779.67
Antitoxin expense	1,525.56	1,808.56	3,334.12
Vital statistics	6,190.89	8,511.57	14,702.46
Bureau Venereal Disease Control	27,183.87	30,316.87	57,500.74
Housing department	4,422.46	5,249.38	9,671.84
Total	\$ 65,224.79	\$ 69,635.68	\$ 134,860.47
Board of Parole:			
Salaries and expense	\$ 6,390.27	\$ 8,818.70	\$ 15,208.97
Salaries	11,576.09	19,553.57	31,130.23
Members	11,570.94	2,553.61	14,124.55
Traveling expense	1,092.23		1,092.23
Compensation for injury		2,000.00	2,000.00
Total	\$ 30,630.10	\$ 32,925.88	\$ 63,555.98
Board of Mine Examiners:			
Salary, E. M. Gray	\$ 330.00	\$ 345.00	\$ 675.00
Salary, B. H. Shivers	963.25		963.25
Salary, T. L. Evans	297.10	349.34	646.44
Salary, David Anderson	326.54	763.13	1,089.67
Salary, John Caldwell	499.40	694.53	1,193.93
Salary and traveling expense, T. L. Ryan	100.95		100.95
Traveling expense, E. M. Gray	21.40		21.40
Traveling expense, B. H. Shivers	61.35		61.35
Traveling expense, T. L. Evans	33.65		33.65
Traveling expense, David Anderson	133.57		133.57
Traveling expense, John Caldwell	101.18		101.18
Total	\$ 2,848.39	\$ 2,152.00	\$ 5,000.39
Board of Mine Inspection:			
Salary, Secretary L. E. Stamm	\$ 2,166.00	\$ 2,000.00	\$ 4,166.00
Salary, Inspector Dist. No. 1	2,700.00	2,700.00	5,400.00
Salary, Inspector Dist. No. 2	2,700.00	2,700.00	5,400.00
Salary, Inspector Dist. No. 3	2,700.00	2,700.00	5,400.00
Traveling expense, Dist. No. 1	738.25	741.54	1,479.79
Traveling expense, Dist. No. 2	812.41	722.82	1,535.23
Traveling expense, Dist. No. 3	490.45	520.46	1,010.91
Office expense, Dist. No. 1	149.85	155.25	305.10
Office expense, Dist. No. 2	138.70	150.55	289.25
Total	\$ 12,536.26	\$ 12,390.62	\$ 24,926.88
Bonus Board:			
"Retrenchment and Reform"			
313-17-30th G. A.	\$ 21,468.94	\$ 20.00	\$ 21,488.94
H. P. 314-40th G. A.	19,836.26		19,836.26
Total	\$ 41,305.20	\$ 20.00	\$ 41,325.20
Code Commission:			
Salaries, 224-5-40th G. A.	\$ 375.00	\$ 285.03	\$ 660.03
Salaries, 50-14-38th G. A.	184.17	7,192.50	7,376.67

GENERAL REVENUE FUND—DISBURSEMENTS—Continued

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total
Salaries, reporters and code editor.	9,166.76	31,160.97	40,327.73
3-30-40th Extra Session		147.52	147.52
H. P. 289-30-40th G. A.		77.82	77.82
323-39th G. A.	87.50	12.12	99.62
5-9-37th G. A.	50.00		50.00
Total	\$ 9,863.43	\$ 38,875.96	\$ 48,739.39
Commission of Animal Health:			
Salaries and expense	\$ 220,914.74	\$ 250,443.59	\$ 471,358.33
(Prior) 287-17-38th G. A.		27,456.86	27,456.86
Total	\$ 220,914.74	\$ 277,900.45	\$ 498,815.19
Commission of Insurance:			
Salaries	\$ 30,613.98	\$ 35,621.50	\$ 66,235.48
Examinations, salaries and expense	43,500.81	39,011.97	82,512.78
Examinations, state expense	15,282.52	8,106.06	23,388.58
Contingent	600.47	765.63	1,366.10
Tax refund	439.15	33,282.63	33,721.78
Premium on bond		25.00	25.00
Total	\$ 90,517.93	\$ 116,812.79	\$ 207,330.72
Commission of Tax Revision:			
Miscellaneous	\$ 2,702.22	\$ 613.15	\$ 3,315.37
Commission of Labor:			
Salaries	\$ 15,942.50	\$ 17,969.36	\$ 33,911.86
Traveling expense	3,753.44	3,257.76	7,011.20
Total	\$ 19,695.94	\$ 21,227.12	\$ 40,923.06
Commission of Child Welfare:			
Expense		\$ 881.17	\$ 881.17
Commerce Commission:			
Salaries	\$ 10,397.51	\$ 9,537.50	\$ 19,935.01
Custodian:			
Salaries	\$ 62,338.95	\$ 59,042.35	\$ 121,381.30
Extra help	352.73	2,588.09	2,940.82
Laundry	413.12	414.41	827.53
Shoveling snow	560.68	398.00	958.68
Historical Bldg.		837.50	837.50
Total	\$ 63,665.48	\$ 63,280.35	\$ 126,945.83
Dairy and Food Commission:			
Salaries	\$ 58,742.48	\$ 44,164.54	\$ 102,907.02
Expense	25,493.23	3,784.17	29,277.40
Contingent	182.30		182.30
Inspectors	9,200.62		9,200.62
(Prior)		930.00	930.00
Total	\$ 93,678.63	\$ 48,878.71	\$ 142,557.34
Department G. A. R.:			
Support	\$ 750.00	\$ 750.00	\$ 1,500.00
Encampment	19,085.66		19,085.66
Total	\$ 20,735.66	\$ 750.00	\$ 21,485.66
Department of Agriculture:			
Salaries and expense, 302-6-40th G. A.	\$ 636.62		\$ 636.62
Salaries, 340-30th G. A.	1,240.22		1,240.22
Salaries, 334-40th G. A.		96,479.90	96,479.90
Support	3,400.00	1,000.00	4,400.00
Beef cattle	5,740.43	7,110.37	12,850.80
Dairy industries	7,089.33	4,777.68	11,867.01
Corn and Small Grain Growers' Ass'n	3,389.61	4,269.00	7,658.61
County poultry show	4,751.63	5,068.46	9,820.09

REPORT OF TREASURER OF STATE

GENERAL REVENUE FUND—DISBURSEMENTS—Continued

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total
State poultry show	500.00	500.00	1,000.00
Sheep barn show	15,000.00	20,000.00	35,000.00
Maintenance and improvements, buildings and grounds		15,000.00	15,000.00
Booth in Manufacturing Bldg.		1,895.27	1,895.27
Expense, 202-6-40th G. A.		965.84	965.84
Total	\$ 41,947.84	\$ 157,656.92	\$ 199,604.76
Executive Council:			
Salaries	\$ 23,193.40	\$ 24,772.46	\$ 47,965.86
Repair and improvement	1,438.92	66.00	1,504.92
Elevator inspection and repairs	125.20	1,360.00	1,485.20
Court costs, 170-1	15,906.55	8,833.83	24,740.38
Expense, 170 L-170-O	13,698.75	4,447.63	18,146.38
Necessary expense	1,401.52	1,219.20	2,620.72
Special assessments, 237-16th 38th G. A.		1,753.86	1,753.86
Accountants salaries		3,669.99	3,669.99
Maintenance and improvements, Capitol grounds		4,754.21	4,754.21
Total	\$ 55,764.34	\$ 59,907.18	\$ 106,671.52
Express, Freight, Cartage:			
Various	\$ 2,473.36	\$ 3,685.89	\$ 6,159.25
Farmers' Institute and Short Courses:			
Various	\$ 4,310.63	\$ 4,880.59	\$ 9,191.22
Geological Survey:			
Clerk salary	\$ 1,599.99	\$ 2,033.35	\$ 3,633.34
Expense	7,009.20	8,062.90	15,072.10
Total	\$ 8,609.19	\$ 10,096.25	\$ 18,705.44
Governor:			
Salaries	\$ 15,028.45	\$ 14,849.95	\$ 29,878.40
State agents	8,528.03	7,656.86	16,184.89
Public notices	50.25	19.85	70.10
Contingent		1,197.09	1,197.09
Return of fugitives		629.12	629.12
"Pittsburgh Plus" expense		5,780.75	5,780.75
Total	\$ 23,606.73	\$ 30,133.62	\$ 53,740.35
Historical Department:			
Salaries	\$ 35,446.84	\$ 25,164.50	\$ 60,611.34
Miscellaneous expense	93.93	113.68	207.61
Traveling expense	48.18	492.33	540.51
Motion pictures	210.00	500.00	710.00
Archives expense	72.25		72.25
Portraits	42.50	700.00	742.50
Conservation expense	596.51		596.51
Maintenance of Okoboji grounds		212.10	212.10
Services D. C. Mott, 319-11-40th Ex. G. A.		143.68	143.68
Total	\$ 36,510.21	\$ 27,326.29	\$ 63,836.50
Historical Society:			
Support	\$ 20,000.00	\$ 20,000.00	\$ 40,000.00
Additional support	4,000.00	4,000.00	8,000.00
Additional permanent support	20,500.00	20,500.00	41,000.00
Total	\$ 44,500.00	\$ 44,500.00	\$ 89,000.00
Horticultural Society:			
Support	\$ 4,000.00	\$ 3,125.00	\$ 7,125.00
Exposition	12,000.00	850.00	12,850.00
Total	\$ 16,000.00	\$ 3,975.00	\$ 19,975.00
Hotel Inspection:			
Salary and expenses	\$ 24,556.60	\$ 2,215.91	\$ 26,772.51

REPORT OF TREASURER OF STATE

GENERAL REVENUE FUND—DISBURSEMENTS—Continued

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total
Industrial Commission:			
Salaries	\$ 15,515.01	\$ 15,166.85	\$ 30,681.86
Expense and contingent	1,528.02	1,498.76	3,027.38
Workmen's compensation	9,452.24	9,908.34	19,360.58
Total	\$ 26,495.27	\$ 26,573.95	\$ 53,069.22
Iowa Library Commission:			
Salaries	\$ 14,584.19	\$ 13,019.12	\$ 27,603.31
Expenses	11,945.18	9,188.36	21,083.54
Total	\$ 26,529.37	\$ 22,157.48	\$ 48,686.85
Iowa Weather and Crop Service:			
Salaries and expenses	\$ 7,898.00	\$ 7,685.32	\$ 15,578.32
Miscellaneous Code:			
313-19-39th G. A., furniture, store and supplies	\$ 95,795.85	\$ 111,356.04	\$ 207,151.89
313-20-39th G. A., light, etc.	7,509.14	14,197.34	21,706.48
313-19-39th G. A., fuel	22,475.16	22,075.12	44,550.28
165 Code	42.65		42.65
Total	\$ 125,822.80	\$ 147,628.50	\$ 273,451.30
Oil Inspection:			
Salary and expenses, Code 2507	\$ 15,088.86	\$ 1,852.52	\$ 16,941.38
Salaries, 340-39th G. A.	35,500.02	2,641.68	38,141.70
Total	\$ 50,588.88	\$ 4,494.20	\$ 55,083.08
Pharmacy Commission:			
Salary, George Judisch, May and June	\$ 70.00		\$ 70.00
Per diem, George Judisch	559.11	936.96	1,496.07
Expense	147.74	983.83	1,131.57
Per diem, F. E. Farr	947.77		947.77
Per diem, W. W. Halre	1,159.67	1,072.79	2,232.46
Salary, Secretary H. E. Eaton	2,100.00	2,100.00	4,200.00
Extra help	571.71	1,455.57	2,027.28
Traveling expense, F. E. Farr	344.29		344.29
Traveling expense, Chas. Falkenhelmer	18.31		18.31
Traveling expense, W. W. Halre	220.45	230.13	450.58
Traveling expense, H. E. Eaton	12.56		12.56
Expense, J. W. Slocum		112.95	112.95
Total	\$ 6,151.61	\$ 6,892.23	\$ 13,043.84
Railroad Commission:			
Salaries	\$ 37,261.88	\$ 34,832.08	\$ 72,093.96
Investigations	16,614.08	15,937.49	32,551.57
Valuation Board	16,601.82	15,842.60	32,444.42
Common carriers		6,632.06	6,632.06
Total	\$ 70,477.78	\$ 73,244.83	\$ 143,722.61
Retrenchment and Reform:			
Contingent	\$ 4,953.09	\$ 780.41	\$ 5,733.50
Expense	1,044.07	934.85	1,978.42
307-13-40th G. A.		280.56	280.56
Total	\$ 5,997.16	\$ 1,995.82	\$ 7,992.98
Secretary of State:			
Salaries	\$ 23,705.72	\$ 20,592.17	\$ 44,297.89
Expense	256.48		256.48
Contingent	578.02		578.02
Blue sky contingent		425.00	425.00
Total	\$ 24,540.22	\$ 21,017.17	\$ 45,557.39
State Printing Board:			
Salaries and expenses	\$ 325,030.91	\$ 216,001.92	\$ 541,032.83

GENERAL REVENUE FUND—DISBURSEMENTS—Continued

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total
State Entomologist:			
Salaries and expenses	6,522.20	5,673.34	12,195.54
State Board of Education:			
Salaries	\$ 16,968.39	\$ 17,250.99	\$ 34,219.38
Traveling expense	3,080.49	3,331.27	6,411.76
Miscellaneous expenses	166.45	66.86	233.31
Garments for Iowa City	83.87	403.49	487.36
State aid for deaf	8,688.00	4,603.71	13,291.71
Compulsory education for deaf	2,313.28	2,333.96	4,647.24
Members	3,920.40	8,938.86	12,859.26
Instruction for Deaf, 278-1-40th G. A., Dubuque, Ia.		280.00	280.00
Instruction for Deaf, 278-1-40th G. A., Ottumwa, Ia.		180.00	180.00
Instruction for Deaf, 278-1-40th G. A., Des Moines, Ia.		140.00	140.00
Total	\$ 35,220.88	\$ 37,532.14	\$ 72,753.02
State Fire Marshal:			
Salaries	\$ 9,649.97	\$ 9,775.00	\$ 19,424.97
Expenses	6,509.76	6,426.42	12,936.18
Contingent	577.06	171.10	748.16
Total	\$ 16,736.79	\$ 16,372.52	\$ 33,109.31
State Library:			
Salaries	\$ 16,458.36	\$ 15,205.26	\$ 31,663.62
Medical department expense	2,500.82	1,703.97	4,204.79
Medical department salaries	2,058.32	3,283.33	5,341.65
Historical department	4,734.56	5,981.65	10,716.21
Law legislative reference expense	5,859.29	5,900.23	11,819.52
Miscellaneous expense	6,003.90	5,576.96	11,580.86
Law legislative reference salaries	12,212.46	11,449.48	23,661.94
Law legislative reference work	2,327.80	1,001.40	3,329.20
Total	\$ 52,155.51	\$ 50,222.28	\$ 102,377.79
State Parks—Board of Conservation:			
Salaries and expenses	\$ 38,991.94	\$ 58,469.06	\$ 97,461.00
Real estate	35,582.28	31,473.29	67,055.57
Salary of assistant secretary	2,400.00	100.00	2,500.00
Total	\$ 76,974.22	\$ 90,042.35	\$ 167,016.57
State Veterinarian:			
Salaries	\$ 6,950.78	\$ 300.00	\$ 7,250.78
Superintendent of Public Instruction:			
Salaries	\$ 21,262.92	\$ 19,798.50	\$ 41,061.42
Contingent—extra help	1,529.20	1,916.04	3,445.24
Traveling expense	100.35	2.00	171.35
Teachers placement	2,705.50	2,330.11	5,035.61
Traveling expenses	2,273.07	2,453.83	4,726.90
Total	\$ 27,940.04	\$ 26,550.48	\$ 54,490.52
Treasurer of State:			
General Revenue Department:			
Salaries	\$ 16,402.38	\$ 18,169.39	\$ 34,571.77
Contingent	2,105.37	2,429.75	4,535.12
Bonds	2,000.00	2,000.00	4,000.00
Advertising sale of bonus bonds		1,008.60	1,008.60
Total	\$ 20,507.75	\$ 23,607.74	\$ 44,115.49
Inheritance Tax Department:			
Salaries	\$ 13,701.19	\$ 15,025.01	\$ 28,726.20
Expense	3,702.08	4,519.77	8,221.85
Citation for examination	82.80	5.00	87.80

GENERAL REVENUE FUND—DISBURSEMENTS—Continued

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total
Enforcement fund	11,181.77	5,587.88	16,719.65
Court costs	14.00		14.00
Refunds	1,737.54	2,712.92	4,450.46
Total	\$ 30,420.38	\$ 27,800.58	\$ 58,220.96
Cigarette Department:			
Salaries and expense	\$ 15,279.13	\$ 10,166.69	\$ 25,445.82
Refund of tax	607.49	822.84	1,430.33
Traveling expense	5,861.94	258.27	6,120.21
Total	\$ 21,748.56	\$ 11,247.80	\$ 32,996.36
Total Treasurer of State	\$ 72,676.69	\$ 62,656.12	\$ 135,332.81
Total Administrative and Executive Officers	\$ 2,169,467.87	\$ 2,123,893.63	\$ 4,293,361.50
Various Miscellaneous Appropriations:			
Agricultural Society:			
County fairs, 284-39th G. A.	\$ 168,763.01	\$ 169,945.21	\$ 338,708.22
Board of Control:			
Prison breach	\$ 2,082.40	\$ 1,187.45	\$ 3,269.85
Maintenance of state roads	27,488.77	32,011.03	59,499.80
Friendless girls	875.00	1,300.00	2,175.00
Escaped inebriates	10.50	126.06	136.56
Transportation of patients	3.22	8.35	11.57
Total	\$ 30,459.89	\$ 34,632.89	\$ 65,092.78
Claims:			
Clinton advertisers	\$ 8.95		\$ 8.95
Lost Check, secretary of State	46.00		46.00
Wolfe	17.20		17.20
McNamara Office Supply Co.	32.25		32.25
Globe Machinery and Supply Co.	13.27		13.27
George W. Metcalf		326.95	326.95
Total	\$ 117.67	\$ 326.95	\$ 444.62
Drainage:			
Odessa and Keokuk Lakes	\$ 75,050.63		\$ 75,050.63
Mud Lake		9,792.33	9,792.33
Swan Lake		12,379.96	12,379.96
Goose Lake		73,277.00	73,277.00
Tow Head Lake		22,000.00	22,000.00
Total	\$ 75,050.63	\$ 117,449.29	\$ 192,499.92
Executive Council:			
Roads—freight on material and machinery	\$ 109,902.75	\$ 52,526.03	\$ 162,518.78
Survey of lake beds	9,788.98		9,788.98
Boundary Commission	1,412.57		1,412.57
Road oiling assessment	757.63	28,261.99	29,019.62
Great Lakes, state lakes project	3,538.99	6,413.98	9,952.97
Land Titles Commission		786.57	786.57
Installing battery on voting machine in House chamber		615.00	615.00
Total	\$ 125,400.32	\$ 88,603.57	\$ 214,003.89
Governor:			
Inaugural expense	\$ 475.43		\$ 475.43
Governor's conference		250.00	250.00
Invalidated warrants		132.30	132.30
Total	\$ 475.43	\$ 382.30	\$ 857.73
Hospital, Burial, Etc.:			
Paroled convict suicide	\$ 121.96		\$ 121.96
Indemnity:			
John S. Young—truck accident	\$ 150.00		\$ 150.00

GENERAL REVENUE FUND—DISBURSEMENTS—Continued

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total
Joe Banoch—injury to hand.....	855.00		855.00
Carl F. and Laura Schatz—truck accident.....		5,400.00	5,400.00
George A. Gardner—injury to leg.....		1,375.50	1,375.50
Total	\$ 1,005.00	\$ 6,775.50	\$ 7,780.50
Insane:			
Non-resident transfer	\$ 904.18	\$ 2,267.07	\$ 3,171.25
Non-resident removal	60.72		60.72
Non-resident expense	980.96	789.30	1,770.26
Escaped	499.87	297.35	797.22
Compensation, Woodbury county, 290-1-40th G. A.		770.05	770.05
Total	\$ 2,445.73	\$ 4,103.77	\$ 6,549.50
Prison Breach Case:			
Lee county	\$ 6,029.62	\$ 689.50	\$ 6,719.12
Jones county	321.90		321.90
Total	\$ 6,351.52	\$ 689.50	\$ 7,041.02
Providential Contingencies:			
Various	\$ 14,099.78	\$ 3,559.81	\$ 17,659.59
Publishing Bonus Law:			
Miscellaneous	\$ 25,347.00		\$ 25,347.00
Refund to Counties:			
Various	\$ 2,139.33	\$ 9,472.26	\$ 11,611.59
Relief:			
Hull	\$ 240.00	\$ 240.00	\$ 480.00
Metz	240.00	120.00	360.00
Northern Border Brigade	10,885.83	10,951.00	21,836.83
John Mitchell's Cavalry		940.00	940.00
Total	\$ 10,865.83	\$ 12,251.00	\$ 23,116.83
Rewards for:			
Return of escaped prisoners.....	\$ 375.00	\$ 475.00	\$ 850.00
Arrest of murderers	1,150.00	1,000.00	2,150.00
Total	\$ 1,525.00	\$ 1,475.00	\$ 3,000.00
Road, 237-16-38th G. A.: Adjoining Iowa Soldiers' Orphans' Home	\$ 416.10		\$ 416.10
Rathbone Investigation: 315-3-29th G. A.	\$ 74.50		\$ 74.50
Total various miscellaneous appropriations	\$ 464,748.80	\$ 440,607.05	\$ 914,415.85
State Schools and Colleges:			
State College of Agriculture (Ames):			
Conducting and Maintaining:			
Support	\$ 1,200,750.00	\$ 1,298,166.64	\$ 2,498,916.64
Summer session	40,000.00	20,000.00	60,000.00
Two- and four-year courses in home economics	20,000.00	16,666.64	36,666.64
Winter short courses in economics, engineering and trade schools	9,500.00	9,500.00	19,000.00
Sub-collegiate courses in agriculture, home economics, engineering	67,833.30	72,333.34	140,166.64
Veterinary practitioners	1,874.99	2,500.00	4,374.99
Engineering experiment station	30,416.64	30,833.34	61,249.98
Soil survey and agricultural experiment station	229,166.65	260,000.01	489,166.66
Agricultural and home economics extension	145,833.32	195,833.33	341,666.65
Engineering extension and trade school	26,249.98	35,000.00	61,249.98
Veterinary investigation	14,916.64	20,458.33	35,374.97
Bee inspection	1,375.00	1,250.00	2,625.00

GENERAL REVENUE FUND—DISBURSEMENTS—Continued

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total
Good roads, experiment station.....	7,699.99	7,499.99	14,999.98
Library books and periodicals.....	22,083.28	21,066.68	43,149.96
Soldiers' tuition	28,014.64	18,362.09	46,376.73
Contingent and repair	45,833.31	53,000.00	98,833.31
Maintenance and improvement of grounds	20,000.00	20,000.00	40,000.00
Erection, repair and improvement of buildings	5,683.16		5,683.16
Repair and improvement of Dairy building and old Agricultural Hall	1,000.00		1,000.00
Maintenance of buildings, 308-13th 40th G. A.		235,644.00	235,644.00
Total	\$ 1,918,030.30	\$ 2,318,715.29	\$ 4,236,745.59
Betterments:			
Equipment and furnishings for buildings and departments.....	\$ 44,000.00	\$ 56,500.00	\$ 100,500.00
Library building	43,000.00	251,879.87	294,879.87
Sewer, paving, sidewalk	30,000.00		30,000.00
Additional construction and equipment	49,000.00	21,000.00	70,000.00
New Armory building	2,000.00	112,000.00	114,000.00
Extension of heating system and plant	1,000.00	68,500.00	69,500.00
Stock barns, Judging Pavilion and fences	8,900.00		8,900.00
Uncompleted buildings	5,000.00		5,000.00
Construction of buildings and purchase of land	318,500.00	118,000.00	436,500.00
Total	\$ 501,400.00	\$ 627,879.87	\$ 1,129,279.87
Total (Ames)	\$ 2,419,430.30	\$ 2,946,595.16	\$ 5,366,025.46
State University (Iowa City):			
Conducting and Maintenance:			
Support	\$ 972,347.00	\$ 1,122,003.41	\$ 2,094,350.41
College of Applied Science, Liberal Arts, Pharmacy, Medicine	148,350.00	100,712.51	249,062.51
College of Dentistry	43,725.00	47,308.74	91,033.74
College of Education	46,000.00	49,833.32	95,833.32
College of Medicine	68,750.00	81,250.00	150,000.00
Graduate College	49,000.00	40,583.33	89,583.33
College of Fine Arts	3,000.00	3,250.00	6,250.00
Summer School	16,000.00	16,000.00	32,000.00
Epidemiology Laboratory	20,000.00	21,666.66	41,666.66
School of Commerce	50,000.00	54,166.66	104,166.66
University Extension and Social Welfare	15,583.34	18,416.66	34,000.00
University Extension and Public Health Service	40,833.33	50,166.66	90,999.99
University Hospital for Indigent Children	741,342.40	885,000.64	1,626,343.04
Child Welfare research station and support	31,249.99	27,083.33	58,333.32
Psychopathic hospital	115,070.66	118,805.49	233,876.15
Nurse training and public health nursing	18,333.32	38,333.32	46,666.64
Administration	24,225.00	26,243.75	50,468.75
Soldiers' tuition	16,680.00	32,510.00	49,190.00
Contingent and repair	71,500.01	77,999.94	149,499.95
Library	26,250.00	85,624.99	111,874.99
Equipment and supplies	20,333.31	49,250.05	69,583.36
Buildings and grounds	84,333.34	99,666.66	184,000.00
Remodeling old Capitol building	25,000.00		25,000.00
Fireproofing old Capitol building	25,000.00	25,000.00	50,000.00
Building and maintenance		225,000.00	225,000.00
Nurses home		3,416.65	3,416.65
Grading and planting		7,500.00	7,500.00
College of Liberal Arts		59,999.98	59,999.98
Maternity and infant hygiene		42,427.20	42,427.20
Total	\$ 2,667,916.70	\$ 3,404,939.95	\$ 6,072,856.65

GENERAL REVENUE FUND—DISBURSEMENTS—Continued

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total
Betterments:			
Construction of building and purchase of land	\$ 240,000.00	\$ 55,000.00	\$ 295,000.00
Additional equipment for buildings and departments	10,000.00	155,000.00	165,000.00
Additional reading room for library		2,500.00	2,500.00
Rockefeller Fund, 62-1-40th G. A.		125,000.00	125,000.00
Total	\$ 250,000.00	\$ 337,500.00	\$ 587,500.00
Total, Iowa City	\$ 2,917,916.70	\$ 3,742,439.95	\$ 6,660,356.65
State Teachers College (Cedar Falls):			
Support	\$ 279,125.00	\$ 382,750.00	\$ 661,875.00
Summer term	84,000.00		84,000.00
Contingent and repair	170,000.00	258,166.70	428,166.70
Library	6,249.95	21,375.10	27,625.05
Librarian salary fund	15,124.95	16,500.00	31,624.95
Extension service fund	45,694.15	23,895.85	69,590.00
Extension summer school	35,000.00	89,000.00	124,000.00
Equipment of training school building	2,700.00		2,700.00
Improvement and equipment of gymnasium	1,000.00		1,000.00
Repair of heating plant		17,500.00	17,500.00
Hospital fund		8,250.00	8,250.00
Purchase of land		60,000.00	60,000.00
Dormitory for women's additional section		75,000.00	75,000.00
Total (Cedar Falls)	\$ 638,804.05	\$ 952,437.65	\$ 1,591,241.70
State College for Blind (Vinton):			
Support	\$ 80,000.00	\$ 80,000.00	\$ 160,000.00
Contingent and repair	5,000.00	5,000.00	10,000.00
Re-imbursement for clothing	2,214.65	582.07	2,796.72
Dentist and oculist	100.00		100.00
Piano and furniture		4,000.00	4,000.00
Equipment		10,000.00	10,000.00
Small buildings		5,000.00	5,000.00
Total (Vinton)	\$ 87,314.65	\$ 104,582.07	\$ 191,896.72
School for Deaf (Council Bluffs):			
Support	\$ 132,000.00	\$ 142,000.00	\$ 274,000.00
Scholarship	500.00		500.00
Library and bookbinding	500.00	1,000.00	1,500.00
Equipment	26,000.00	40,000.00	66,000.00
Cottage for small children	20,000.00		20,000.00
Clothing bills refunded	2,191.90	2,542.18	4,734.08
Repair and contingent		10,000.00	10,000.00
Drainage of Mosquito creek		3,042.34	3,042.34
Support and maintenance H. F. 322-40th Ex. G. A.		20,000.00	20,000.00
Total (Council Bluffs)	\$ 181,191.90	\$ 218,584.52	\$ 399,776.42
Superintendent of Public Instruction:			
Normal training	\$ 90,986.00	\$ 136,722.27	\$ 227,708.27
Consolidated schools	149,968.48	153,500.00	303,468.48
Teachers institute	4,750.00	5,000.00	9,750.00
Vocational education salary and expense	50,549.42	32,582.00	83,131.42
Vocational education rehabilitation	9,792.16	30,318.94	40,111.10
Vocational education rehabilitation, equipment	194.00	420.50	614.50
Vocational education rehabilitation, support	7,588.83	631.27	8,220.10
Vocational education rehabilitation, expenses		8,152.85	8,152.85
Coal mining camp schools	42,566.15	50,228.16	92,794.31
Standard rural schools	101,874.00	107,682.00	209,556.00
Total	\$ 458,299.13	\$ 534,237.99	\$ 992,537.12
Total—State Schools and Colleges	\$ 6,702,957.33	\$ 8,498,877.34	\$ 15,201,834.67

GENERAL REVENUE FUND—DISBURSEMENTS—Continued

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total
Institutions under the Board of Control:			
Iowa Soldiers Home (Marshalltown):			
Support	\$ 236,632.38	\$ 277,343.31	\$ 513,975.69
Contingent and repair	15,295.42		15,295.42
Lectures, books, periodicals, etc.	717.91		717.91
Special, 53-1-40th G. A.		9,182.17	9,182.17
Total (Marshalltown)	\$ 232,645.71	\$ 286,525.48	\$ 519,171.19
Institution for Feeble-Minded Children (Glenwood):			
Support	\$ 440,712.80	\$ 426,645.38	\$ 867,358.18
Contingent and repair	19,163.62		19,163.62
Building for bakery and equipment	663.68		663.68
Repair and extension to steam heating plant	1,620.57		1,620.57
Laundry and machinery	5,199.00		5,199.00
Chaplain, lectures, amusements, books, periodicals	638.96		638.96
Industrial building and equipment	1,306.99		1,306.99
Special, 53-1-40th G. A.		111,839.22	111,839.22
Total (Glenwood)	\$ 460,304.71	\$ 538,484.60	\$ 998,789.31
Iowa Soldiers' Orphans' Home (Davenport):			
Support	\$ 141,146.82	\$ 143,632.16	\$ 284,778.98
Contingent and repair	5,562.63		5,562.63
Chaplain, lectures, amusements, books, periodicals	142.05		142.05
Dentist, oculist, aurist	1,238.05		1,238.05
Transportation of children	871.55		871.55
Special, 53-1-40th G. A.		14,817.59	14,817.59
Total (Davenport)	\$ 148,960.50	\$ 158,449.75	\$ 307,410.25
State Sanatorium (Oakdale):			
Support	\$ 229,355.25	\$ 234,427.58	\$ 463,782.83
Contingent and repair	21,407.83		21,407.83
Completion and equipment of laboratory buildings	13,802.34		13,802.34
Chaplain, lectures, amusements, books, periodicals	383.76		383.76
Tunnel and pipe connection	9,686.63		9,686.63
Addition to hospital building	70,713.13		70,713.13
Special, 53-1-40th G. A.		167,299.60	167,299.60
Total (Oakdale)	\$ 345,348.94	\$ 401,727.13	\$ 747,076.07
Juvenile Home (Toledo):			
Support	\$ 73,632.58	\$ 72,317.90	\$ 145,950.48
Electric wiring and lighting	164.31		164.31
Fences, walks, gates, etc.	636.14		636.14
Farm implements, tools, etc.	75.00		75.00
Live stock	380.00		380.00
Contingent and repair	3,579.41		3,579.41
Superintendent's cottage	34.60		34.60
Hog house	2,026.86		2,026.86
Silo	925.00		925.00
Dentist, oculist and aurist	461.67		461.67
Chaplain, lectures, amusements, books, periodicals	428.70		428.70
Special, 53-1-40th G. A.		96,421.49	96,421.49
Total (Toledo)	\$ 82,364.27	\$ 168,739.39	\$ 251,103.66
State Hospital Colony for Epileptics (Woodward):			
Support	\$ 180,430.30	\$ 304,274.70	\$ 484,705.00
Contingent and repair	8,372.14		8,372.14
Pictures, books, periodicals, etc.	95.81		95.81
New tunnels	202.00		202.00

GENERAL REVENUE FUND—DISBURSEMENTS—Continued

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total
Water supply	3,263.33		3,263.33
Dormitory for employees	33,279.51		33,279.51
Chapel, assembly hall, library and school building	9,020.95		9,020.95
Granary and corn crib	1,500.00		1,500.00
Cottage for girls equipment, 309-14-40th G. A.		14,492.50	14,492.50
Special, 53-1-40th G. A.		131,394.75	131,394.75
Total (Woodward)	\$ 236,161.04	\$ 353,161.95	\$ 589,322.99
Cherokee State Hospital (Cherokee):			
Support	\$ 395,800.95	\$ 325,049.01	\$ 721,800.96
Contingent and repair	16,398.52		16,398.52
Improvement of water supply	189.70		189.70
Plumbing renewals	23,353.22		23,353.22
Special, 53-1-40th G. A.		30,741.96	30,741.96
Total (Cherokee)	\$ 435,842.39	\$ 355,800.97	\$ 791,643.36
Clarinda State Hospital (Clarinda):			
Support	\$ 355,067.86	\$ 362,039.20	\$ 717,107.06
Contingent and repair	15,277.78	131.78	15,409.56
Plumbing and fixtures	774.92		774.92
Special, 53-1-40th G. A.		16,400.66	16,400.66
Total (Clarinda)	\$ 371,120.56	\$ 378,571.64	\$ 749,692.20
Independence State Hospital (Independence):			
Support	\$ 312,404.14	\$ 327,832.83	\$ 640,236.97
Contingent and repair	31,072.03	1,304.10	32,376.13
Draining land	3,154.04		3,154.04
Tubercular hospital, additional	54.85		54.85
Special, 53-1-40th G. A.		10,291.21	10,291.21
Total (Independence)	\$ 376,685.06	\$ 339,428.14	\$ 716,113.20
Mount Pleasant State Hospital (Mount Pleasant):			
Support	\$ 339,927.92	\$ 314,823.09	\$ 654,751.01
Contingent and repair	23,551.88	4,129.99	27,681.87
Blacksmith and repair shop	2,508.02		2,508.02
Boilers and stokers	10,717.39		10,717.39
Special, 53-1-40th G. A.		20,878.25	20,878.25
Additional land, 32-2-40th Extra G. A.		72,000.00	72,000.00
Total (Mount Pleasant)	\$ 376,705.21	\$ 411,831.33	\$ 788,536.54
Training School for Girls (Mitchellville):			
Support	\$ 71,169.07	\$ 86,758.94	\$ 157,928.01
Contingent and repair	13,524.84		13,524.84
Dentist, oculist and aurist	427.27		427.27
Transportation of girls	395.05		395.05
Chaplains, lectures and amusements	300.00		300.00
Cottage and improvements	52.50		52.50
Music and musical instruments	127.29		127.29
Wagon scales	818.14		818.14
Rebuilding and fire-proofing two cottages	20,821.21		20,821.21
Furnishings for new cottages	3,269.19		3,269.19
Replacing old furniture	735.00		735.00
Library, books and periodicals	166.12		166.12
Special, 53-1-40th G. A.		16,611.03	16,611.03
Total (Mitchellville)	\$ 111,805.68	\$ 103,369.97	\$ 215,175.65
Training School for Boys (Eldora):			
Support	\$ 155,536.90	\$ 147,341.34	\$ 302,878.24
Contingent and repair	13,575.97		13,575.97
Chaplains, lectures, amusements, etc.	510.94		510.94
Dentist, oculist and aurist	1,554.92		1,554.92
Transportation of boys	356.03		356.03
Purchase of land	804.17		804.17

GENERAL REVENUE FUND—DISBURSEMENTS—Continued

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total
Wagon shed	500.00		500.00
Mangle and laundry equipment	3,319.55		3,319.55
Equipment and support of education department	464.99		464.99
Special, 53-1-40th G. A.		20,084.97	20,084.97
Total (Eldora)	\$ 176,623.47	\$ 167,426.31	\$ 344,049.78
The Women's Reformatory (Rockwell City):			
Support	\$ 43,334.55	\$ 50,594.42	\$ 93,928.97
Contingent and repair	3,309.71		3,309.71
Lecturers, amusements, books and periodicals	141.80		141.80
Finishing pathological building	4,873.01		4,873.01
Special, 53-1-40th G. A.		9,647.46	9,647.46
Total (Rockwell City)	\$ 51,659.07	\$ 60,241.88	\$ 120,900.95
The Men's Reformatory (Anamosa):			
Support	\$ 250,531.70	\$ 225,534.30	\$ 476,066.00
Contingent and repair	9,470.03		9,470.03
Officers and guards	102,048.54	116,732.99	218,781.53
Dentist, oculist and aurist	484.30		484.30
Gate receipts	506.74	24.69	531.43
Gift money	594.16		594.16
Establishment and maintenance of industries	64,651.23	31,248.05	95,899.28
Amusements, books, periodicals	271.77		271.77
Machinery and storage house	1,242.85		1,242.85
Transfer of prisoners and gift money	524.52		524.52
Special, 53-1-40th G. A.		52,306.81	52,306.81
Total (Anamosa)	\$ 431,225.84	\$ 425,846.84	\$ 857,072.68
State Penitentiary (Fort Madison):			
Support	\$ 236,153.99	\$ 230,240.64	\$ 466,394.63
Contingent and repair	8,407.21		8,407.21
Officers and guards	91,159.58	88,045.90	179,205.48
Dentist, oculist and aurist	337.88		337.88
Gate receipts	1,224.76		1,224.76
Transportation of prisoners and gift money	1,864.35		1,864.35
Establishment and maintenance of industries	398,017.02	364,477.30	762,494.32
Lectures and concerts	333.56		333.56
Purchase of land	13,160.50		13,160.50
Cell house and equipment	31,547.35		31,547.35
Special, 53-1-40th G. A.		116,473.46	116,473.46
Total (Fort Madison)	\$ 782,206.20	\$ 799,237.30	\$ 1,581,443.50
State Hospital for Inebriates (Knoxville):			
Support	\$ 300.00		\$ 300.00
Special Appropriations, 298-13-39th G. G., Used For:			
Iowa Soldiers' Orphans' Home, Davenport	\$ 6,434.13		\$ 6,434.13
Training School for Girls (Mitchellville)	9,875.83	2,748.30	12,624.13
State Penitentiary (Ft. Madison)	5,000.00		5,000.00
Institution for Feeble-Minded Children (Glenwood)		6,600.00	6,600.00
State Sanatorium (Oakdale)		11,016.23	11,016.23
State Hospital (Mt. Pleasant)		3,126.30	3,126.30
Training School for Boys (Eldora)		7,266.55	7,266.55
Total	\$ 21,309.46	\$ 30,757.38	\$ 52,066.84
Total State Institutions Under Board of Control	\$ 4,070,321.14	\$ 5,019,493.36	\$ 9,089,814.50

GENERAL REVENUE FUND—DISBURSEMENTS—Continued

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total
Trust Funds—Primary Roads:			
Primary road	\$11,519,356.82		\$11,519,356.82
Federal aid engineering	334,394.29		334,394.29
Highway commission maintenance	629,461.71		629,461.71
Motor vehicle department maintenance	144,011.55		144,011.55
Motor vehicle department	.75		.75
Total	\$12,618,225.12		\$12,618,225.12
Trust Funds—Other Than Primary Road:			
Board of Accountancy:			
Expenses	\$ 30.64		\$ 30.64
Board of Chiropractic Examination:			
Expenses	3,353.11		3,353.11
Board of Educational Examination:			
Expenses	24,124.88		24,124.88
Board of Engineering Examination:			
Expenses	2,682.71		2,682.71
Board of Health:			
Dental examination	\$ 2,301.95		\$ 2,301.95
Embalmer examination	907.09		907.09
Medical examination	1,038.55		1,038.55
Nurses examination	1,069.63		1,069.63
Optometry examination	417.10		417.10
Podiatry examination	202.73		202.73
Total	\$ 5,936.45		\$ 5,936.45
Fish and Game:			
Salaries and expenses	\$ 117,206.54		\$ 117,206.54
Boundary waters	10,589.79		10,589.79
Total	\$ 127,796.33		\$ 127,796.33
Superintendent of Banks:			
Salaries and expenses	\$ 77,259.81		\$ 77,259.81
Total all trust funds	\$12,859,409.05		\$12,859,409.05
Total all general revenue fund warrants redeemed	\$27,768,756.40	\$17,180,471.21	\$44,949,227.61

Note—For Trust Fund disbursements for the year 1924, see page 36.

TRUST FUNDS—RECEIPTS.

Year Ending June 30, 1924.

RECEIPTS	1924
July 1, 1923, Opening balance	\$ 1,256,913.79
Receipts from Road Funds:	
Primary road auto fees, county	\$ 9,830,181.21
Primary road auto fees, Sec'y of State	141,747.15
Primary road auto fees, interest	9,403.64
Primary road auto fees, refunds	\$19,203.82
Primary road, federal aid	2,504,374.55
Motor vehicle dept. maintenance, county	374,446.62
Motor vehicle dept. maintenance, Sec'y of State	5,281.15
Highway commission maintenance, county	267,479.84
Highway commission maintenance, Sec'y of State	3,781.39
Highway commission maintenance, refunds	493,515.71
Total road fund receipts	14,439,415.11
Other Funds:	
Board of Accounting	\$ 365.00
Banking Department	90,000.00
Board of Chiropractic Examination	4,780.81
Board of Educational Examiners, refund	16.30
Board of Engineers Examiners	763.67
Board of Health, Embalmers	2,291.00
Board of Health, Nurses	2,396.00
Board of Health, Optometrists	982.00
Board of Health, Physicians	1,163.00
Board of Health, Podiatry	221.00
Board of Health, Plumbers	71.00
Dental Board	1,353.05
Fish and Game	138,802.03
Fish and Game Warden	5,615.30
Permanent Improvement, Camp Dodge	4,979.42
Superintendent of Pub. Ins., County Life	3,226.00
Superintendent of Pub. Inst., Certificate Fees	7,686.00
Teachers Examination	11,642.50
Total, other funds	276,414.57
Total opening balance and receipts	\$15,972,743.47

TRUST FUNDS

Conforming to the provisions of a resolution of the Executive Council all amounts held in trust by the Treasurer of State to be paid out only for the purpose for which it was paid in, were removed from the General Revenue Fund and set up as Separate Funds under one account which is designated as "Trust Funds Account."

The action was made effective as of Close of Business, June 30, 1923.

TRUST FUNDS—DISBURSEMENTS

Year Ending June 30, 1924

DISBURSEMENTS		1924
For Account of—		
Roads Fund:		
Primary Road	\$12,620,315.22	
Federal Aid Engineering	333,696.22	
Highway Commission, Maintenance	712,450.33	
Motor Vehicle Department	247,680.23	
Total Disbursements, Road Fund	\$13,961,142.00	
Other Funds:		
Board of Accountancy	77.92	
Board of Agriculture	96,823.10	
Board of Charitable Examinations	8,872.55	
Board of Educational Examiners	19,908.99	
Board of Engineer Examiners	2,396.42	
Board of Health, Embalmers	1,457.63	
Board of Health, Nurses	1,620.09	
Board of Health, Optometrists	434.09	
Board of Health, Physicians	1,313.77	
Board of Health, Podiatry	82.83	
Dental Board Examination	2,291.23	
Fish and Game	127,208.98	
Permanent Improvement Camp Dodge	300.00	
Total Disbursements, Other Funds	217,229.30	
Transfers to:		
General Revenue	\$ 18,028.30	
General Revenue	579.04	
Total transfers	18,607.34	
Total warrants paid on transfers		\$11,230,670.16
June 30, 1924 balance credit		1,742,673.37
Total disbursements and closing balance		\$13,962,713.47

TRUST FUNDS

Conforming to the provisions of a resolution of the Executive Council all amounts held in trust by the Treasurer of State to be paid out only for the purpose for which it was paid in, were removed from the General Revenue Fund and set up as Separate Funds under one account which is design to as "Trust Funds Account."

The action was made effective as of Close of business, June 30, 1923.

CAPITOL GROUNDS EXTENSION FUND.

Biennial Period Ended June 30, 1924.

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total
July 1, 1923—Opening balance			\$ 9,843.80
RECEIPTS—			
Receipts from tax levy (Remitted by county treasurer)	\$ 163,166.02	\$ 2,568.67	\$ 165,734.69
Receipts from tax levy (Reported by county treasurer)		85,971.77	85,971.77
Sales	0,251.33	5,245.59	11,496.92
Total receipts	\$ 163,417.35	\$ 91,485.03	\$ 262,903.38
Total opening balance and receipts			\$ 272,747.27
DISBURSEMENTS—			
For warrants redeemed	\$ 18,860.12	\$ 14,975.49	\$ 33,835.61
For bonds retired	150,000.00	35,000.00	185,000.00
For interest paid	7,375.00	875.00	8,250.00
Error in county treasurer's report		5,871.17	5,871.17
Total disbursements	\$ 176,235.12	\$ 56,719.66	\$ 232,954.78
June 30, 1924—Closing balance			\$ 39,782.49

CAPITOL GROUNDS EXTENSION FUND—

A fund provided by a uniform levy on all property throughout the State for the purpose of extending and improving the State Capitol Grounds. Bonds were authorized to be issued and certificates were so issued to raise money to pay for extensions and improvements.

The money in the fund is used to pay the interest on the outstanding certificates and to retire the certificates as they mature also to pay other authorized expenditures for extension or improvements.

Warrants on the funds are issued by the Auditor of State.

Certificates and Interest Coupons are paid on and after maturity, on presentation to the Treasurer of State.

SOLDIERS' BONUS BOND—(TAX ACCOUNT)

Biennial Period Ended June 30, 1924.

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total	
July 1, 1922—Opening balance.....				None
RECEIPTS—				
Receipts from tax levy (Remitted by county treasurer).....	\$ 1,174,357.14	\$ 33,198.51	\$ 1,207,555.65	
Receipts from tax levy (Reported by county treasurer).....		1,718,997.80	1,718,997.80	
Accrued interest on bonds sold.....	6,611.48	47,722.50	54,333.98	
Over reported by county treasurers.....		6,251.11	6,251.11	
Refund on coupons.....		62.50	62.50	
Total receipts.....	\$ 1,180,968.62	\$ 1,806,232.42	\$ 2,987,201.04	
Opening balance and receipts.....				\$ 2,987,201.04
DISBURSEMENTS—				
For bonds redeemed.....	\$ 1,000,000.00	\$ 1,000.00	\$ 1,000,000.00	
For interest coupons redeemed.....		886,516.25	886,516.25	
Total disbursements.....	\$ 1,000,000.00	\$ 887,516.25	\$ 1,887,516.25	1,887,516.25
June 30, 1924—Closing balance.....				\$ 1,000,684.79

SOLDIERS' BONUS FUND (TAX ACCOUNT)—

Conforming to the provisions made by the State Legislature a uniform levy was made on all property throughout the State to create a fund from which to pay the interest on the Soldiers' Bonus Bonds and to retire the Bonds as they mature; the accounting for the receipts and disbursements are made through this fund.

Interest Coupons and Bonds as they mature are paid on presentation to the Treasurer of State.

REPORT OF TREASURER OF STATE

ENDOWMENT FUND BONDS—(ACCOUNT).

Biennial Period Ended June 30, 1924.

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total	
July 1, 1922—Opening balance—(Invested in Loans).....				\$ 603,900.00
CREDITS—				
Loans made during the years.....	\$ 69,500.00	\$ 41,000.00	\$ 110,500.00	110,500.00
Total bonds received on new loans.....			\$ 110,500.00	110,500.00
Total opening balance and credits.....				\$ 804,400.00
DEBITS—				
Loans retired by payment.....	\$ 91,800.00	\$ 88,200.00	\$ 180,000.00	180,000.00
Total loans retired.....			\$ 180,000.00	180,000.00
June 30, 1924—Closing balance—(Amount of bonds held for the fund).....				\$ 624,400.00

ENDOWMENT FUND BONDS (ACCOUNT)—

This account is a part of the "State College of Agriculture and Mechanic Arts Endowment Fund" and shows the accountability of the Treasurer of State to the fund for the securities held, and taken, together with "Endowment Fund Cash (Account)" shows the total of the fund.

REPORT OF TREASURER OF STATE

ENDOWMENT FUND CASH—(ACCOUNT).

Biennial Period Ended June 30, 1924.

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total	
July 1, 1922—Opening balance—(Cash on hand).....				\$ 8.32
RECEIPTS—				
Additions to fund.....				
July 15, 1923—Received from college treasurer.....	\$ 45.00		\$ 45.00	
November 21, 1923—Received from college treasurer.....	1,000.00		1,000.00	
From repayment of loans.....	84,800.00	\$ 88,200.00	173,000.00	
Total receipts.....	\$ 85,845.00	\$ 88,200.00	\$ 174,045.00	174,045.00
Total opening balance and receipts.....				\$ 174,053.32
DISBURSEMENTS—				
Paid for new loans or increased amount on previous loans.....	\$ 62,500.00	\$ 41,000.00	\$ 103,500.00	
Total disbursements.....				103,500.00
June 30, 1924—Closing balance—(Cash on hand) Subject to being loaned.....				\$ 70,553.32

ENDOWMENT FUND CASH (ACCOUNT)—

This account shows the loanable funds held by the Treasurer of State for the "State College of Agriculture and Mechanic Arts Endowment Fund," and taken together with "Endowment Fund Bonds, (Account)" shows the total amount of the fund.

REPORT OF TREASURER OF STATE

COLLEGE INTEREST FUND.

Biennial Period Ended June 30, 1924.

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total	
July 1, 1922—Opening balance (Cash on hand).....				None
RECEIPTS—				
Interest received.....	\$ 35,556.38	\$ 32,475.01	\$ 68,031.39	
Total receipts.....				\$ 68,031.39
DISBURSEMENTS—				
Paid to college treasurer.....	\$ 35,556.38	\$ 25,000.00	\$ 60,556.38	
Total disbursements.....				60,556.38
June 30, 1924—Closing balance.....				\$ 7,475.01

COLLEGE INTEREST FUND—

A fund to which is credited the interest earned and collected, on loans made from the "State College of Agriculture and Mechanic Arts, Endowment Fund," and is subject to use by the college. (See Code 1897, Section 2645-2674.)

REPORT OF TREASURER OF STATE

MORRILL ENDOWMENT FUND.

Biennial Period Ended June 30, 1924.

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total	
July 1, 1922—Opening balance.....				None
RECEIPTS—				
Received from treasurer of United States.....	\$ 50,000.00	\$ 50,000.00	\$ 100,000.00	
Total receipts.....				\$ 100,000.00
DISBURSEMENTS—				
Paid to college treasurer.....	\$ 50,000.00	\$ 50,000.00	\$ 100,000.00	
Total disbursements.....				100,000.00
June 30, 1924—Closing balance.....				None

MORRILL ENDOWMENT FUND—

This is a fund in which are placed the moneys received from Treasurer of the U. S. under "Act of Congress, approved August 30, 1890," to provide for more complete endowment and maintenance for College of Agriculture and Mechanic Arts.

\$50,000.00 received each year is paid to Treasurer of Colleges of Agriculture and Mechanic Arts on his draft.

SOLDIERS' BONUS FUND—(BOND PROCEEDS ACCOUNT).

Biennial Period Ended June 30, 1924.

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total	
July 1, 1922—Opening balance.....				None
RECEIPTS—				
From sale of Iowa Soldiers' Bonus Bonds.....	\$ 12,785,000.00	\$ 9,215,000.00	\$ 22,000,000.00	
From refund on warrants issued.....	12.00	6,554.10	6,566.10	
From correction to amount.....	20.00		20.00	
Total receipts.....	\$ 12,785,032.00	\$ 9,221,554.10	\$ 22,006,586.10	
Total opening balance and receipts.....				\$ 22,006,586.10
DISBURSEMENTS—				
For warrants redeemed.....	\$ 10,574,683.50	\$ 8,634,064.26	\$ 19,208,747.76	
For correction to amount of warrants paid.....		20.00	20.00	
Total disbursements.....	\$ 10,574,683.50	\$ 8,634,084.26	\$ 19,208,767.76	19,208,767.76
June 30, 1924—Closing balance.....				\$ 2,797,818.34

SOLDIERS' BONUS (BOND PROCEEDS ACCOUNT)—

A fund for the payment of the Iowa Soldiers' Bonus. It is credited with the proceeds of the sale of the Iowa Soldiers' Bonus Bonds, and is charged with the amount of the Iowa Soldiers' Bonus Warrants paid.

PRIMARY ROAD CONTINGENT FUND.

Biennial Period Ended June 30, 1924.

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total	
July 1, 1922—Opening balance (Credit).....				\$ 130,038.68
RECEIPTS—				
From return of advance payments.....	\$ 262,528.13	\$ 1,079,037.09	\$ 1,341,565.22	
From credit reversed (see Contra).....	4,794.94		4,794.94	
Total receipts.....	\$ 267,323.07	\$ 1,079,037.09	\$ 1,346,360.16	1,346,360.16
Total opening balance and receipts.....				\$ 1,483,298.84
DISBURSEMENTS—				
Warrants redeemed.....	\$ 274,919.23	\$ 1,053,595.52	\$ 1,328,514.75	
Credit reversed (see Contra).....	4,794.94		4,794.94	
Total disbursements.....	\$ 279,714.17	\$ 1,053,595.52	\$ 1,333,309.69	1,333,309.69
June 30, 1924—Closing balance (Credit).....				\$ 149,989.15

PRIMARY ROAD CONTINGENT FUND—

A fund created by Chapter 230 of the Acts of the 30th General Assembly, amount of the fund \$150,000.00 to be used by the Iowa State Highway Commission to enable them to make emergency payment.

The fund is a revolving one, all withdrawals must be refunded to the Treasury.

The administration of the fund is by the Iowa State Highway Commission, on whose authority warrants are issued.

Custody of the fund is with the Treasurer of State.

REPORT OF TREASURER OF STATE

MEN'S PAROLE RELIEF FUND.

Biennial Period Ended June 30, 1924.

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total	
July 1, 1922—Opening Balance (Credit).....				\$ 960.00
RECEIPTS—				
Repayment of advances.....	\$ 162.50	\$ 265.92	\$ 428.42	
Total receipts.....				428.42
Total opening balance and receipts.....				\$ 1,418.42
DISBURSEMENTS—				
Paid out on advances made.....	\$ 337.50	\$ 227.92	\$ 565.42	
Total disbursements.....				565.42
June 30, 1924—Closing balance.....				\$ 852.60

REPORT OF TREASURER OF STATE

WOMEN'S PAROLE RELIEF FUND.

Biennial Period Ended June 30, 1924.

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total	
July 1, 1922—Opening Balance (Credit).....				\$ 250.00
RECEIPTS—				
Repayment of advances.....	None	None	None	
Opening balance and receipts.....				\$ 250.00
DISBURSEMENTS—				
Paid out on advances made.....	None	None	None	
June 30, 1924—Closing balance.....				\$ 250.00

MEN'S PAROLE RELIEF FUND AND WOMEN'S PAROLE RELIEF FUND—

These funds were created by Chapter 217, Acts of the 39th General Assembly.

The amount for the Men's Parole Relief Fund was \$1,000.00.

The amount for the Women's Parole Relief Fund was \$250.00.

These funds to be used for paroled prisoners. The funds are revolving, all withdrawals to be refunded to the Treasury.

The administration of the funds is by the Board of Control, on whose authority disbursements are to be made.

The Treasurer of the State is custodian of the funds.

VOCATIONAL EDUCATION FUND—FEDERAL.

Biennial Period Ended June 30, 1924.

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total	
July 1, 1922—Opening balance (Credit).....				\$ 50,883.51
RECEIPTS—				
From Federal Government for—				
Agriculture.....	\$ 63,188.43	\$ 53,799.27	\$ 116,987.70	
Teachers training.....	23,796.65	22,738.86	46,535.51	
Trades and industries.....	34,435.78	32,504.26	66,940.04	
Refunds.....	410.00	115.85	525.85	
Total receipts.....	\$ 121,831.46	\$ 109,158.24	\$ 230,989.70	\$ 230,989.70
Opening balance and receipts.....				\$ 281,873.21
DISBURSEMENTS—				
For agriculture.....	\$ 46,770.19	\$ 33,724.31	\$ 79,494.50	
For teachers training.....	17,418.94	23,682.37	41,045.31	
For trades and industries.....	24,227.17	28,279.35	52,506.52	
Total disbursements.....	\$ 88,414.30	\$ 85,686.03	\$ 174,046.33	\$ 174,046.33
June 30, 1924—Closing balance.....				\$ 107,826.88

VOCATIONAL EDUCATION FUND—FEDERAL—

Chapter 290, Acts of the 37th General Assembly, Sections 1 to 9 provided for acceptance of Federal Aid for Vocational Education, and made the necessary appropriation by the State.

This fund accounts for the Federal Aid moneys; the appropriation by the State is accounted for in the General Revenue Fund, Appropriation Ledger.

The Treasurer of State is custodian of the fund.

Administration of the Federal Fund and the State Appropriation is had through the State Board of Vocational Education, on whose authority disbursements are made.

VOCATIONAL REHABILITATION FUND—FEDERAL.

Biennial Period Ended June 30, 1924.

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total	
July 1, 1922—Opening balance.....				\$ 13,873.93
RECEIPTS—				
Remittances from Federal Government.....	\$ 9,328.87	\$ 10,817.24	\$ 20,146.11	
Refund.....		7.50	7.50	
Total receipts.....	\$ 9,328.87	\$ 10,824.74	\$ 20,153.61	20,153.61
Opening balance and receipts.....				\$ 34,027.57
DISBURSEMENTS—				
Disbursed on thirty-eight abstracts.....	\$ 9,723.55	\$ 9,723.55	\$ 9,723.55	
Disbursed on eighty-two abstracts.....		\$ 21,137.55	\$ 21,137.55	
Total disbursements.....	\$ 9,723.55	\$ 21,137.55	\$ 30,861.10	30,861.10
June 30, 1924—Closing balance.....				\$ 3,166.47

VOCATIONAL REHABILITATION FUND—FEDERAL—

Chapter 14, Acts of the 39th General Assembly, provided for acceptance of the provision, and benefits of the Act of Congress entitled "An Act to Provide for the Promotion of Vocational Rehabilitation of Persons Disabled in Industry, and otherwise and their return to Civil Employment," approved June 2, 1920, (Pub. No. 236-66th Congress.)

This fund accounts for the Federal Aid moneys; the appropriation by the State is accounted for in the General Revenue Fund, Appropriation Ledger.

The Treasurer of State is custodian of the fund.

Administration of the Federal Fund and the State Appropriation is by the State Board of Vocational Education, on whose authority disbursements are made.

REPORT OF TREASURER OF STATE

WELFARE AND HYGIENE OF MATERNITY AND INFANCY FUND—FEDERAL.

(See also State Fund.)

Biennial Period Ended June 30, 1924.

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total	
July 1, 1922—Opening balance (Credit).....				None
RECEIPTS—				
From Federal Government.....	\$ 10,423.56	\$ 41,266.60	\$ 51,690.16	
From Federal Government.....	2,500.00		2,500.00	
Total receipts.....	\$ 12,923.56	\$ 41,266.60	\$ 54,190.16	\$ 54,190.16
DISBURSEMENTS—				
Disbursed on thirteen abstracts.....	\$ 10,423.56	\$ 33,843.08	\$ 44,266.64	
Total disbursements.....				44,266.64
June 30, 1924—Closing balance (Credit).....				\$ 9,923.52

REPORT OF TREASURER OF STATE

WELFARE AND HYGIENE OF MATERNITY AND INFANCY FUND—STATE.

(See also Federal Fund.)

Biennial Period Ended June 30, 1924.

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total	
July 1, 1922—Opening Balance.....				None
RECEIPTS—				
From general revenue fund of state.....	None	\$ 42,427.20	\$ 42,427.20	
Total receipts.....				\$ 42,427.20
DISBURSEMENTS—				
Disbursed on abstracts.....	None	\$ 21,945.36	\$ 21,945.36	
Total disbursements.....				21,945.36
June 30, 1924—Closing balance.....				\$ 20,481.84

WELFARE AND HYGIENE OF MATERNITY AND INFANCY FUND—FEDERAL AND WELFARE AND HYGIENE OF MATERNITY AND INFANCY FUND—STATE—

Chapter 61, Acts of the 40th General Assembly accepts the provisions of an Act of Congress enacted by the 67th Congress, approved November 23, 1921, and entitled "An Act for the Promotion of the Welfare and Hygiene of Maternity and Infancy and for Other Purposes", otherwise known as (Public No. 97—67th Congress) (S 1039).

The Treasurer of the State is custodian of the funds.

Administration is by the State Board of Education.

The State University of Iowa is in actual charge of the work done under this Act.

The State Appropriation under this Act was set up (subsequent to July 1, 1923) as a separate fund.

REPORT OF TREASURER OF STATE

PRIMARY ROAD INTERIM ACCOUNT.

Biennial Period Ended June 30, 1924.

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total	
July 1, 1922—Opening balance (Credit).....				None
CREDITS—				
Balance established and set up at close of business June 30, 1923.....	\$ 3,927,256.66		\$ 3,927,256.66	
Reports for year ended June 30, 1924.....		\$ 8,146,927.13	\$ 8,146,927.13	
Total credits.....	\$ 3,927,256.66	\$ 8,146,927.13	\$ 12,074,183.79	
Total opening balance and credits.....				\$ 12,074,183.79
DEBITS—				
Transfers to current account.....	None	\$ 9,820,181.21	\$ 9,820,181.21	
Total debits.....				9,820,181.21
June 30, 1924—Closing balance (Credit).....				\$ 2,254,002.58

PRIMARY ROAD—INTERIM ACCOUNT—

This account represents that portion of the money held by County Treasurers from automobile license fees and penalties received, that belong when received, by the Treasurer of State, to the Primary Road Fund.

Transfers are made to "Primary Road Fund," one of the Trust Funds, when and as the money is received.

This account shows how much money is to be received, but it cannot be used in advance of its receipt into the State Treasury.

See also: County Treasurers' Auto Tax Receivable Motor Vehicle Department Maintenance, Interim Account.

Highway Commission Maintenance, Interim Account.

REPORT OF TREASURER OF STATE

MOTOR VEHICLE DEPARTMENT MAINTENANCE—INTERIM ACCOUNT.

Biennial Period Ended June 30, 1924.

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total	
July 1, 1922—Opening balance (Credit).....				None
CREDITS—				
Balance established and set up at close of business June 30, 1923.....	\$ 149,551.68	\$ 310,823.18	\$ 149,551.68	
Reports for year ended June 30, 1924.....			310,823.18	
Total	\$ 149,551.68	\$ 310,823.18	\$ 460,374.86	
Total opening balance and receipts.....				\$ 460,374.86
DEBITS—				
Transfers to current account.....	None	\$ 374,446.62	\$ 374,446.62	
Total disbursements				374,446.62
June 30, 1924—Closing balance (Credit).....				\$ 85,928.24

MOTOR VEHICLE DEPARTMENT MAINTENANCE, INTERIM ACCOUNT—

This account represents that portion of the money held by County Treasurers from Automobile License Fees, and penalties received that belong when received by the Treasurer of State to the Motor Vehicle Department Maintenance Fund.

Transfers are made to Motor Vehicle Department Maintenance Fund, one of the Trust Funds, when and as the money is received. This account shows how much money is to be received, but it cannot be used in advance of its receipt into the State Treasury.

See also: County Treasurers' Auto Tax Receivable.
Primary Road Interim Account.
Highway Commission Maintenance Interim Account.

HIGHWAY COMMISSION MAINTENANCE—INTERIM ACCOUNT.

Biennial Period Ended June 30, 1924.

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total	
July 1, 1922—Opening balance (Credit).....				None
CREDITS—				
Balance established and set up at close of business June 30, 1923.....	\$ 106,842.25	\$ 222,016.00	\$ 106,842.25	
Reports for year ended June 30, 1924.....			222,016.00	
Total receipts	\$ 106,842.25	\$ 222,016.00	\$ 328,858.85	
Total opening balance and receipts.....				\$ 328,858.85
DEBITS—				
Transfers to current account.....	None	\$ 267,479.84	\$ 267,479.84	
Total disbursements				267,479.84
June 30, 1924—Closing balance.....				\$ 61,379.01

HIGHWAY COMMISSION MAINTENANCE, INTERIM ACCOUNT—

This account represents that portion of the money held by County Treasurers, from Automobile License Fees and Penalties received, that belongs when received by the Treasurer of State, to the Highway Commission Maintenance Fund.

Transfers are made to Highway Commission Maintenance Fund, when and as the money is received.

This account shows how much money is to be received, but it cannot be used in advance of its receipt into the State Treasury.

See also: County Treasurers' Auto Tax Receivable.
Primary Road Interim Account.
Motor Vehicle Department Maintenance, Interim Account.

CAPITOL GROUNDS EXTENSION BONDS RECEIVED—ACCOUNT.

Biennial Period Ended June 30, 1924.

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total	
July 1, 1922—Opening balance (Credit).....				\$ 185,000.00
CREDITS—	None	None	None	
DEBITS—				
Bonds paid and retired.....	\$ 150,000.00	\$ 35,000.00	\$ 185,000.00	
Total debits.....				185,000.00
June 30, 1924—Closing balance.....				None

CAPITOL GROUNDS EXTENSION BONDS RECEIVED (ACCOUNT)—

This account represents the face or par value of the Capitol Grounds Extension Bonds received by the Treasurer of State from the Executive Council and the Officers executing them, for which the Treasurer of State must account by cash received on the sale of the bonds, or the original bonds. The amount is reduced as the bonds are retired.

See also: Capitol Grounds Extension Fund.

Capitol Grounds Extension Bonds Registered.

SOLDIERS' BONUS BONDS RECEIVED—ACCOUNT.

Biennial Period Ended June 30, 1924.

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total	
July 1, 1922—Opening balance (Credit).....				None
CREDITS—				
Bonds Nos. 1 to 12,345, each inclusive, \$1,000 bonds, interest at 4½%.....	\$ 12,345,000.00			
Bonds Nos. 12,346 to 22,000, each inclusive, \$1,000.00 bonds, interest at 4½%.....		\$ 9,655,000.00	\$ 22,000,000.00	
Total credits.....	\$ 12,345,000.00	\$ 9,655,000.00	\$ 22,000,000.00	
Total opening balance and credits.....				\$ 22,000,000.00
DEBITS—				
Bonds paid and retired.....				
Nos. 2 to 1,100, each inclusive.....	\$ 1,000,000.00		\$ 1,000,000.00	
No. 1.....		\$ 1,000.00	1,000.00	
Total debits.....	\$ 1,000,000.00	\$ 1,000.00	\$ 1,100,000.00	1,100,000.00
June 30, 1924—Closing balance.....				\$ 20,900,000.00

SOLDIERS BONUS BONDS RECEIVED—

This account represents the face or par value of the Iowa Soldiers' Bonus Bonds received by the Treasurer of State from the Executive Council or the officers executing them, for which the Treasurer of State must account by cash received on the sale of the bonds or the original bonds.

The amount is reduced as the bonds are retired.

See also: Soldiers' Bonus Fund (Tax Account).

Soldiers' Bonus Fund (Bonds Proceeds Account).

COUNTY TREASURER'S (ACCOUNTS RECEIVABLE) FOR AUTOMOBILE LICENSE FEES AND PENALTIES COLLECTED.

Biennial Period Ended June 30, 1924.

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total	
July 1, 1922—Opening balance.....				None
CHARGES—				
Balance established and set up at close of business June 30, 1923.....	\$ 4,183,650.59		\$ 4,183,650.59	
Auto licenses, fees and penalties collected as per reports from M. V. D. of Secretary State.....		\$ 8,679,766.91	8,679,766.91	
Total charges.....	\$ 4,183,650.59	\$ 8,679,766.91	\$ 12,863,417.50	
Total opening balance and charges.....				\$ 12,863,417.50
CREDITS—				
Draws by Treasurer of State, Nos. 8 to 17 and Nos. 1 to 11 inclusive.....	None	\$ 10,462,107.67	\$ 10,462,107.67	
Total credits.....				10,462,107.67
June 30, 1924—Closing balance (Debit).....				\$ 2,401,309.83

COUNTY TREASURERS' (ACCOUNT RECEIVABLE) FOR AUTOMOBILE LICENSE FEES AND PENALTIES COLLECTED—

Chapter 153, Section one of the 40th General Assembly provided that State Revenue collected by County Treasurers should be reported on or before the 15th day of the following month, and the moneys held by them subject to drafts drawn on them against such moneys by the Treasurer of State. The Act became effective so that the first report was due Aug. 15, 1923 for the July, 1923 collection.

The amounts reported are credited to the fund; drafts drawn by Treasurer of State are credited to this account and charged to the various banks in which they are deposited.

REPORT OF TREASURER OF STATE

COUNTY TREASURER'S (ACCOUNT RECEIVABLE) FOR GENERAL REVENUE FUND.

Biennial Period Ended June 30, 1924.

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total	
July 1, 1922—Opening balance.....				None
CHARGES—				
"General Revenue Fund" tax collected as per reports.....	None	\$ 10,491,934.67	\$ 10,491,934.67	
Total opening balance and charges.....				\$ 10,491,934.67
CREDITS—				
Draws by Treasurer of State, Nos. 1 to 6 inclusive.....	None	\$ 7,664,566.50	\$ 7,664,566.50	
Total credits.....				7,664,566.50
June 30, 1924—Closing balance.....				\$ 2,827,368.17

COUNTY TREASURERS' (ACCOUNT RECEIVABLE) FOR GENERAL REVENUE FUND—

Chapter 153, Section one of the 40th General Assembly provided that State Revenue collected by County Treasurers should be reported on or before the 15th day of the following month, and the moneys held by them subject to drafts drawn on them against such moneys by the Treasurer of State. The Act became effective so that the first report was due August 15, 1923 for the July, 1923 collection.

The amounts reported are credited to the fund; drafts drawn by the Treasurer of State are credited to this account and charged to the various banks in which they are deposited.

REPORT OF TREASURER OF STATE

COUNTY TREASURER'S (ACCOUNT RECEIVABLE) FOR SOLDIERS' BONUS FUND.

Biennial Period Ended June 30, 1924.

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total	
July 1, 1922—Opening balance.....				None
CHARGES—				
"Soldiers Bonus Fund" tax collected as per reports.....	None	\$ 1,718,997.80	\$ 1,718,997.80	
Error by County Treasurer, over reported, to be corrected in next report.....		6,251.11	6,251.11	
Total charges	None	\$ 1,725,248.91	\$ 1,725,248.91	
Total opening balance and charges.....				\$ 1,725,248.91
CREDITS—				
Draws by Treasurer of State, Nos. 1 and 2.....	None	\$ 1,725,248.91	\$ 1,725,248.91	
Total credits				1,725,248.91
June 30, 1924—Closing balance (Debit).....				None

COUNTY TREASURERS' (ACCOUNT RECEIVABLE) FOR SOLDIERS' BONUS FUND—

Chapter 153, Section one of the 40th General Assembly provided that State revenue collected by County Treasurers should be reported on or before the 15th day of the following month, and the moneys held by them subject to draft drawn on them against such moneys by the Treasurer of State. The Act became effective so that the first report was due August 15, 1923 for the July, 1923 collection.

The amounts reported are credited to the fund; drafts drawn by the Treasurer of State are credited to this account and charged to the various banks in which they are deposited.

REPORT OF TREASURER OF STATE

COUNTY TREASURER'S (ACCOUNT RECEIVABLE) FOR "CAPITOL GROUNDS EXTENSION FUND" COLLECTED.

Biennial Period Ended June 30, 1924.

	Year Ended June 30, 1923	Year Ended June 30, 1924	Total	
July 1, 1922—Opening balance.....				None
CHARGES—				
"Capitol Grounds Extension Fund" tax collected as per reports.....	None	\$ 80,100.60	\$ 80,100.60	
Total charges				\$ 80,100.60
CREDITS—				
Draws by Treasurer of State.....	None	\$ 64,200.32	\$ 64,200.32	
Total credits				64,200.32
June 30, 1924—Closing balance.....				\$ 15,891.28

COUNTY TREASURERS' (ACCOUNT RECEIVABLE) FOR "CAPITOL GROUNDS EXTENSION FUND" COLLECTED—

Chapter 153, Section one of the 40th General Assembly provided that State revenue collected by County Treasurers should be reported on or before the 15th day of the following month, and the moneys held by them subject to draft drawn on them against such moneys by the Treasurer of State. The Act became effective so that the first report was due August 15, 1923 for the July, 1923 collection.

The amounts reported are credited to the fund; drafts drawn by the Treasurer of State are credited to this account and charged to the various banks in which they are deposited.

REPORT OF TREASURER OF STATE

RECEIPTS FROM COUNTIES IN
Amount Received Each
Biennial Period

County	State Revenue	Insane	Blind	Deaf	Feeble- minded
Adair—					
First year.....	\$ 76,876.11	\$ 7,290.40			\$ 477.85
Second year.....	452.13	6,629.69			403.83
Adams—					
First year.....	56,449.48	11,537.63			172.19
Second year.....	177.98	6,604.13			162.17
Allamakee—					
First year.....	74,494.73	10,006.61			67.49
Second year.....	400.12	5,692.93			322.30
Appanoose—					
First year.....	68,687.98	17,511.31		\$ 280.67	299.48
Second year.....	676.15	20,705.88	\$ 169.35	217.88	281.17
Audubon—					
First year.....	74,797.43	9,021.00		9.34	143.88
Second year.....	380.42	8,239.48		1.35	90.51
Benton—					
First year.....	122,588.95	15,783.76		1.90	789.47
Second year.....	308.60	15,086.25			781.13
Black Hawk—					
First year.....	160,918.04	12,655.89	6.20		639.85
Second year.....	1,418.85	14,134.20	13.91	1.30	740.13
Boone—					
First year.....	100,892.65	11,834.40	17.83	44.32	287.12
Second year.....	62.67	11,622.74		27.80	458.83
Bremer—					
First year.....	79,265.98	7,908.84			173.19
Second year.....	551.11	7,105.21			51.85
Buchanan—					
First year.....	80,297.70	8,089.65			327.66
Second year.....	1,131.65	5,528.94			265.06
Buena Vista—					
First year.....	103,484.22	14,288.00		12.41	222.54
Second year.....	243.11	13,538.20		6.15	352.97
Butler—					
First year.....	91,739.35	9,111.20	39.67		116.11
Second year.....	177.59	7,413.34		16.65	77.00
Calhoun—					
First year.....	100,529.01	13,176.00	41.22		215.64
Second year.....	220.85	11,423.62	22.83		147.14
Carroll—					
First year.....	106,010.25	11,012.80			330.40
Second year.....	434.00	10,977.36			460.42
Cass—					
First year.....	93,921.06	8,006.80	6.77		429.17
Second year.....	1,171.40	13,900.49	34.08	1.70	428.52
Cerro Gordo—					
First year.....	98,694.27	13,180.81	46.95	24.26	432.32
Second year.....	27,267.27	16,501.90	46.91	70.82	835.32
Cedar—					
First year.....	99,442.96	4,666.57		82.04	246.96
Second year.....	134.38	3,720.81		61.41	252.08
Cherokee—					
First year.....	95,682.02	12,373.60		2.00	174.30
Second year.....	651.24	12,284.62		44.61	247.42
Chickasaw—					
First year.....	99,513.95	6,363.20		2.10	95.21
Second year.....	223.84	6,655.86			138.02
Clarke—					
First year.....	51,260.20	7,263.20	66.26		291.68
Second year.....	134.89	5,062.94	19.84		234.11
Clay—					
First year.....	129,005.31	9,636.00			497.72
Second year.....	9,992.28	10,679.02	.40	41.98	536.34
Clayton—					
First year.....	103,887.64	5,067.60	71.82	40.52	240.77
Second year.....	49.76	5,298.14	18.74	42.31	193.06
Clinton—					
First year.....	146,099.46	26,337.00	22.90	3.00	551.06
Second year.....	824.43	22,476.08	71.26	29.90	571.82

THE GENERAL AND SPECIAL FUNDS.

Year, Divided as to Funds.

Ended June 30, 1924.

Orphans' Home	Tuber- culosis	Juvenile Home	Epileptic	Soldiers' Bonus	Capitol Grounds	Total
	\$ 308.22		\$ 446.60	\$ 8,029.33	\$ 1,243.05	\$ 95,271.65
	49.83		665.86	99.26	7.44	7,947.54
	999.19		701.26	6,312.02	905.35	77,077.12
	955.84		579.90	39.08	2.93	8,582.03
	195.00		217.23	8,139.82	1,194.74	94,315.62
	689.84		679.83	89.68	8.02	7,873.72
\$ 2,008.40	1,137.50		715.66	7,588.08	1,137.29	99,406.32
3,183.07	2,750.01		763.46	148.22	11.12	28,905.31
	933.06		398.10	8,116.09	1,203.71	94,595.21
	833.39		391.64	83.49	6.41	9,956.09
1,374.29	1,594.92	\$ 721.73	3,360.80	14,228.53	2,004.93	162,435.19
780.68	1,987.71	870.39	1,987.68	60.48	5.08	21,874.00
2,461.46	1,715.95	2,226.96	4,063.58	18,568.02	2,679.30	205,985.25
2,270.96	3,439.87	1,974.73	1,825.41	311.50	23.39	26,154.25
383.87	6,096.75	305.53	1,686.30	12,180.40	1,764.09	144,493.26
437.48	4,999.90	644.98	2,079.43	12.40	1.04	29,247.27
	2,290.60		517.00	8,971.80	1,273.75	100,401.76
	242.67		432.00	79.87	7.78	8,461.49
	1,124.15	234.32	1,453.92	8,869.39	1,326.83	101,747.62
69.30	977.10	290.13	1,399.03	248.44	18.63	9,928.28
52.07	680.78		566.40	11,442.54	1,661.14	132,410.16
18.25	292.02		800.00	52.81	3.96	15,278.09
31.44	1,947.91		874.34	10,476.71	1,597.07	115,843.80
440.00	755.75	307.67	1,434.40	39.00	2.94	10,964.34
	2,569.67		561.00	11,261.20	1,620.36	129,974.70
	3,398.32		576.50	48.48	3.64	15,836.88
	126.09	131.73	1,319.20	12,646.17	1,743.36	133,320.00
	192.90		1,387.20	95.30	7.15	12,654.42
150.00	69.06		491.20	10,731.88	1,511.50	116,007.44
47.35		313.40	232.13	257.17	19.28	16,495.52
894.76	4,104.01		428.03	7,734.83	1,639.17	127,170.41
1,130.78	6,460.84		545.87	5,873.75	448.74	59,182.29
321.13	620.22	657.27	630.42	11,552.31	1,637.03	119,856.91
370.71	197.81	1,194.49	632.82	29.50	2.21	6,596.22
	1,598.02			10,866.45	1,494.43	122,190.82
	891.47		140.80	142.82	10.79	14,363.77
	906.81		1,440.00	7,097.30	1,128.13	87,145.70
	148.87		1,440.00	51.53	3.70	8,661.82
450.00			345.86	5,665.76	813.43	66,006.30
236.43	473.87		365.93	29.59	2.21	6,580.81
			785.60	8,741.79	2,045.22	150,711.64
	1,022.43		738.40	968.67	74.90	24,084.42
450.00	2,565.85		576.00	12,535.32	1,600.50	127,096.02
448.16	1,295.32		576.00	11.88	.36	7,843.73
4,450.51	2,454.83	979.39	1,360.39	30,924.03	2,447.55	216,170.72
4,381.43	4,081.57	729.58	1,266.49	155.06	13.55	34,601.07

RECEIPTS FROM COUNTIES IN

County	State Revenue	Insane	Blind	Deaf	Feeble-minded
Crawford—					
First year.....	135,215.04	13,703.20			466.33
Second year.....	195.00	11,977.39			491.64
Dallas—					
First year.....	105,594.52	12,526.82		69.00	410.91
Second year.....	511.55	11,791.33		38.54	441.14
Davis—					
First year.....	54,776.36	8,639.44			85.11
Second year.....	420.36	7,920.71			56.22
Decatur—					
First year.....	65,461.80	12,443.20	20.70		465.82
Second year.....	333.07	10,731.45	122.96		203.00
Delaware—					
First year.....	80,509.55	6,275.62		12.66	319.91
Second year.....	110.51	7,582.68		29.23	139.40
Des Moines—					
First year.....	111,206.58	20,100.56		97.33	1,075.69
Second year.....	487.29	18,354.11		54.02	801.83
Dickinson—					
First year.....	62,865.58	6,353.60		4.21	71.30
Second year.....	597.12	5,689.60		6.70	76.92
Dubuque—					
First year.....	170,535.54	47,133.80		9.75	869.80
Second year.....	1,283.37	36,292.99			462.22
Emmet—					
First year.....	61,959.64	6,783.62			36.71
Second year.....	624.71	4,822.50			22.78
Fayette—					
First year.....	113,859.18	7,500.80		3.20	255.82
Second year.....	236.37	6,768.00			502.13
Floyd—					
First year.....	80,095.91	12,925.60		.40	253.49
Second year.....	341.67	11,068.00		36.39	258.34
Franklin—					
First year.....	89,062.68	6,651.20			128.62
Second year.....	6,600.00	4,584.40			83.10
Fremont—					
First year.....	68,066.82	9,853.60			406.07
Second year.....	835.02	8,502.40			451.61
Greene—					
First year.....	95,325.39	10,249.60	91.09	21.10	390.49
Second year.....	491.77	6,839.94	85.08	21.45	341.39
Grundy—					
First year.....	89,490.43	5,005.20		6.75	308.35
Second year.....	299.77	4,384.66			339.74
Guthrie—					
First year.....	86,901.29	6,440.47	8.00	2.55	224.97
Second year.....	401.53	4,661.47			125.83
Hamilton—					
First year.....	97,342.32	7,129.60	90.00	175.55	266.21
Second year.....	2,054.16	4,809.84	22.73	154.11	215.69
Hancock—					
First year.....	74,209.02	8,734.40		19.10	88.91
Second year.....	831.50	6,881.44		24.04	134.08
Hardin—					
First year.....	105,159.97	15,802.80		20.92	230.47
Second year.....	358.65	13,185.99			332.46
Harrison—					
First year.....	97,927.61	11,383.20		1.50	426.26
Second year.....	663.73	11,012.67		38.64	344.79
Henry—					
First year.....	70,663.44	11,301.27			83.68
Second year.....	532.23	14,060.66			117.55
Howard—					
First year.....	64,944.88	8,336.00			127.55
Second year.....	277.53	7,955.29			162.34
Humboldt—					
First year.....	60,256.26	11,940.00			312.79
Second year.....	81.20	8,621.10			281.21
Ida—					
First year.....	76,690.46	8,579.74			114.54
Second year.....	300.00	8,267.92			137.29

THE GENERAL AND SPECIAL FUNDS—Continued

Orphans' Home	Tuber-culosis	Juvenile Home	Epileptic	Soldiers' Bonus	Capitol Grounds	Total
	102.85		288.00	15,115.51	2,237.92	167,128.95
			329.60	23.05	1.73	12,928.41
171.94	2,483.71		1,829.60	11,810.80	1,713.37	136,610.73
146.67	3,364.04		2,539.20	112.32	8.53	18,863.33
	90.16	960.82	487.20	6,649.92	885.81	72,574.82
	1,179.70	1,100.52	310.80	90.15	6.90	11,166.39
	986.19		748.00	6,575.79	1,019.43	87,720.93
	1,654.36		688.80	73.13	5.57	13,912.94
386.50	2,343.66		495.23	2,158.22	1,316.65	100,812.00
111.12	878.47		288.68	36.53	4.49	9,181.11
918.71	4,624.95	422.55	741.39	12,576.72	1,855.11	153,674.50
1,890.64	5,559.34	1,100.52	581.01	106.58	8.03	29,055.37
62.92	2,075.71		409.60	6,148.75	974.46	79,561.13
	1,152.67		336.00	95.70	9.80	7,964.51
633.78	2,228.87	1,360.83	2,526.96	21,244.85	2,866.66	249,470.00
440.00	1,507.58	1,235.10	3,492.74	247.08	21.03	44,982.17
102.42	647.90	368.98	636.40	6,171.88	976.95	77,734.50
572.08	462.97	883.83	877.43	1.78	10.33	8,278.41
617.07	554.67	11.44	655.22	13,975.04	1,842.99	138,375.43
905.11	1,943.85	73.57	2,416.80	56.28	4.19	12,926.39
352.82	1,429.01	240.18	94.40	10,643.02	1,308.74	107,343.57
285.53	1,452.61	589.80	68.00	14,076.06	5.63	14,076.06
		960.72	637.60	9,800.10	1,432.04	108,672.96
		904.44	648.00	420.53	14.20	13,254.67
	2,490.21		303.97	7,597.16	1,080.94	89,908.77
	1,325.35		367.75	886.72	16.41	11,915.26
	938.19	561.42	864.00	10,544.04	1,545.89	120,561.12
	1,006.25	590.26	671.83	107.96	8.10	10,163.94
			726.00	10,577.23	1,461.89	107,659.83
			576.00	45.36	3.40	5,648.89
			1,152.00	9,439.81	1,398.19	105,567.28
			1,375.20	8.18	6.53	6,578.79
432.59	406.88	149.51	17.44	9,944.37	1,571.25	117,525.72
418.18	481.97	648.96	384.43	442.29	33.83	9,757.49
248.42	83.88	108.42	1,113.60	14,332.68	1,194.99	160,133.33
290.13	69.19		864.00	143.83	13.64	9,251.85
	385.83	847.59	1,616.80	11,988.68	1,768.99	137,832.05
	1,072.56	1,504.77	867.45	78.75	5.91	17,406.48
	1,349.99	70.51	2,538.92	18,401.02	1,591.30	133,690.31
	1,579.14	988.75	1,310.86	129.93	10.88	16,079.41
	725.17		576.00	13,398.93	1,163.87	97,311.76
	960.46		576.00	79.52	8.70	16,374.12
150.00	1,596.70		310.41	6,002.64	1,044.31	85,292.49
146.67	1,804.76		292.81	60.93	4.57	10,294.81
	1,934.21		1.72	8,177.49	1,121.55	92,744.02
	2,166.18		14.10		1.34	11,165.13
	4.33		576.00	8,645.00	1,228.00	95,848.67
115.36		150.66	681.60	50.00	5.00	9,707.83

RECEIPTS FROM COUNTIES IN

County	State Revenue	Insane	Blind	Deaf	Peeble-minded
Iowa—					
First year	97,303.56	15,221.26		20.79	331.88
Second year	272.12	13,413.08		9.69	383.36
Jackson—					
First year	84,716.77	5,635.20			408.12
Second year	138.54	4,880.81			389.80
Jasper—					
First year	128,001.17	12,048.87	2.39		261.02
Second year	502.47	14,437.19		31.11	367.48
Jefferson—					
First year	71,373.18	7,136.18			370.67
Second year	241.07	6,897.21		16.00	329.05
Johnson—					
First year	113,108.88	13,475.91	51.98	31.83	404.71
Second year	323.07	12,799.66	47.29	92.53	448.80
Jones—					
First year	81,493.21	11,984.80		67.70	404.52
Second year	69.74	9,045.74		16.19	329.92
Keokuk—					
First year	95,261.50	16,191.35		46.63	262.32
Second year	371.69	9,236.62			191.28
Kossuth—					
First year	127,245.38	19,667.30			461.77
Second year		13,498.08			445.80
Lee—					
First year	117,773.30	31,749.15		136.73	808.28
Second year	314.08	27,533.55		87.25	757.99
Linn—					
First year	206,229.80	29,400.83	160.08		1,056.44
Second year	11,651.54	38,959.66	82.96	47.00	1,450.72
Louisiana—					
First year	61,026.14	4,107.34			31.54
Second year	471.77	4,254.73			12.32
Lucas—					
First year	52,245.81	6,287.20			175.62
Second year	269.80	5,101.22			290.68
Lyon—					
First year	104,893.86	6,569.60			115.50
Second year	609.72	6,365.30		2.70	265.88
Madison—					
First year	80,665.35	10,950.00			251.22
Second year	236.25	9,885.25	32.12		257.82
Mahaska—					
First year	99,894.49	16,604.24	11.08		775.73
Second year	643.79	15,729.66	41.76		839.81
Marion—					
First year	84,897.48	18,122.69		34.23	326.66
Second year	855.45	16,243.60		284.39	370.75
Marshall—					
First year	119,290.16	9,858.68			805.94
Second year	535.51	9,407.98			979.58
Mills—					
First year	68,648.75	12,884.80			531.42
Second year	266.78	11,010.23		.44	755.89
Mitchell—					
First year	68,990.87	12,800.80		47.41	126.14
Second year	135.00	10,894.67			257.08
Monona—					
First year	89,378.18	10,592.00		43.68	278.68
Second year	1,165.01	10,007.70		52.93	415.80
Monroe—					
First year	52,971.80	15,559.20			409.18
Second year	418.10	9,629.74			373.83
Montgomery—					
First year	72,086.63	7,312.00		1.25	813.46
Second year	411.67	6,745.69			394.47
Muscatine—					
First year	95,233.38	19,887.32	22.43	17.67	807.61
Second year	407.23	17,468.21	37.22		880.21
O'Brien—					
First year	111,283.61	8,379.20			54.21
Second year	367.10	7,879.40	5.25		53.24

THE GENERAL AND SPECIAL FUNDS—Continued

Orphans' Home	Tuber-culosis	Juvenile Home	Epileptic	Soldiers' Bonus	Capitol Grounds	Total
150.00	681.45	449.73	362.40	9,936.85	1,544.26	126,022.18
146.67	1,701.95	870.39	733.60	55.05	4.48	17,500.39
450.00	674.72			10,251.97	1,381.22	103,518.06
750.09	1,476.13			30.42	2.28	7,009.07
796.72	531.18		342.88	14,155.46	2,074.21	158,313.90
1,099.66	774.17		209.19	110.31	8.27	17,539.85
278.01	182.00			8,198.52	1,162.63	88,701.19
117.87	157.27	85.36	109.26	52.93	3.97	8,099.93
481.15	5,672.47		1,246.63	12,827.00	1,844.30	149,144.86
489.17	5,985.72	267.14	881.12	70.94	5.32	21,363.76
837.49	2,708.48	480.36	1,441.60	9,930.25	1,337.76	110,681.17
848.10	3,709.34	666.66	1,169.90	15.22	1.15	15,892.36
622.56	164.73		432.00	10,908.12	1,561.66	125,361.17
442.66			149.60	81.69	6.12	10,479.57
	3,591.80	586.80	288.00	13,699.83	2,126.26	167,037.04
182.42	2,351.34	870.39	22.46			17,370.43
343.54	5,128.44	584.39	731.24	14,084.79	1,971.19	173,311.15
384.88	4,908.35	910.90	671.57	77.59	5.77	35,831.93
6,250.04	11,349.73	1,596.68	3,681.63	23,000.42	3,463.42	286,252.16
7,466.36	16,860.94	2,461.32	4,354.96	2,549.50	191.82	86,023.32
517.40	618.62	480.18	1,355.46	6,263.30	985.16	75,385.08
824.37	1,977.45	380.26	1,440.00		3.70	9,564.60
154.83	882.50	34.04	298.15	5,938.01	849.97	66,866.13
	2,519.63	290.13	349.66	57.25	4.32	8,873.03
	708.67		576.00	12,161.82	1,639.98	126,000.43
	709.26		576.00	133.86	10.03	8,612.75
300.00	286.21		293.83	8,922.66	1,386.39	102,955.66
80.16	788.88	19.17	325.87	49.66	3.72	11,677.90
1,263.26	716.86	123.68	2,696.80	13,792.56	1,640.69	137,548.79
1,976.46	435.23	211.25	2,066.85	133.39	10.55	22,102.15
	200.49		1,080.00	8,880.84	1,347.27	114,088.66
143.97		379.39	721.62	58.80	17.23	19,073.20
775.68	3,101.89	363.58	894.40	13,469.03	1,961.59	159,550.95
1,163.33	5,206.17		1,092.79	117.56	8.80	18,511.72
	1,393.54	234.79	375.77	6,996.67	1,025.87	87,061.61
86.25	517.83	203.88	594.72	45.40	3.40	18,424.82
	595.48	124.31	576.00	7,894.52	1,130.30	92,285.83
	425.99	290.13	576.00	29.64	2.22	12,610.73
150.00	147.55		563.20	9,555.63	1,452.17	112,161.09
146.67	280.13		581.06	264.61	19.18	12,932.55
254.34	1,477.94	114.13	1,535.00	6,095.65	853.92	79,271.76
172.50	778.25	279.72	1,063.45	81.42	6.87	12,833.88
		240.18	394.40	8,886.70	1,169.53	89,804.15
	171.10	310.59	342.66	90.25	6.77	8,382.51
955.34	4,030.71	429.61	776.00	10,876.77	1,582.99	134,610.83
1,089.83	7,013.71	120.21	350.40	110.04	7.71	27,544.77
	434.10		600.00	12,298.27	1,700.32	134,809.71
	876.24		288.00	73.29	7.34	9,549.77

RECEIPTS FROM COUNTIES IN

County	State Revenue	Insane	Blind	Deaf	Feeble-minded
Osceola—					
First year	60,662.03	6,831.00			94.01
Second year	382.41	6,468.06	27.54		203.65
Page—					
First year	96,257.87	20,270.50	94.29	8.82	485.54
Second year	351.10	18,797.29	26.42	12.66	519.09
Palo Alto—					
First year	40,857.17	5,894.40			86.16
Second year	41,027.78	11,505.29			67.32
Plymouth—					
First year	143,270.27	17,248.00	33.18		342.07
Second year	231.39	14,746.76	40.06		393.12
Pocahontas—					
First year	90,066.77	7,080.00			138.34
Second year	459.08	6,754.34			129.02
Polk—					
First year	463,715.70	43,042.34	234.42	114.14	3,205.77
Second year	2,474.45	70,562.36	144.68	396.94	6,073.11
Pottawattamie—					
First year	191,812.84	33,117.80	92.07	153.62	1,077.02
Second year	3,259.77	30,540.03	122.86	308.14	832.66
Poweshiek—					
First year	104,884.51	8,302.38		.75	410.98
Second year	557.74	8,044.06		2.30	855.78
Ringgold—					
First year	64,306.26	7,502.40			312.47
Second year	271.75	7,133.46		2.60	365.72
Sac—					
First year	109,840.20	10,001.60		10.35	98.68
Second year	201.45	6,525.10		9.60	78.22
Scott—					
First year	220,334.89	46,026.77	47.24	46.65	2,266.84
Second year	2,694.66	39,874.17	30.71	54.09	2,951.93
Shelby—					
First year	101,218.81	12,472.00			170.60
Second year	304.56	11,352.54			162.41
Sioux—					
First year	146,714.43	9,083.20	57.43	61.64	318.03
Second year	966.96	7,492.18	70.74	66.74	221.29
Story—					
First year	121,687.97	5,606.40		1.25	337.77
Second year	449.21	5,334.84		44.88	381.03
Tama—					
First year	143,145.95	12,833.56	22.38	58.91	291.00
Second year	2,794.97	7,353.61	23.67	13.68	137.57
Taylor—					
First year	76,376.83	6,923.20		43.20	291.70
Second year	257.44	6,420.23	75.41		158.49
Union—					
First year	68,540.02	16,356.41	8.70	6.75	587.48
Second year	295.34	11,630.40		1.00	426.63
Van Buren—					
First year	55,118.41	16,086.93			393.99
Second year	362.03	13,882.42			300.14
Wapello—					
First year	95,012.51	20,067.30	7.64	2.30	1,523.93
Second year	925.64	18,604.00	84.06		1,628.19
Warren—					
First year	89,548.57	8,475.20		4.50	48.61
Second year	321.11	7,784.66	72.17	6.10	72.21
Washington—					
First year	105,398.45	8,808.78		1.34	371.53
Second year	303.99	7,489.23			261.44
Wayne—					
First year	75,273.22	4,404.80			208.43
Second year	244.17	3,997.74			239.69
Webster—					
First year	151,681.24	19,011.09			783.24
Second year	1,538.45	17,841.38		20.14	832.89
Winnebago—					
First year	63,894.41	9,219.20			249.56
Second year	146.97	8,794.78			267.35

THE GENERAL AND SPECIAL FUNDS—Continued

Orphans' Home	Tuberculosis	Juvenile Home	Epileptic	Soldiers' Bonus	Capitol Grounds	Total
	99.67		576.00	6,418.08	932.46	75,635.19
78.03	833.68		452.25	53.97	6.26	8,539.85
150.00	148.88	1,206.45	928.80	10,106.06	1,541.23	131,337.44
14.11	267.13	1,472.46	751.20	69.29	5.76	22,977.51
	1,359.48		445.99		648.30	49,291.50
	1,722.09		333.44	8,537.05	669.24	63,832.21
	1,326.50		295.17	29,442.69	2,280.33	194,238.21
	1,547.84		275.53	48.06	3.81	17,286.57
31.26	636.83	382.90	893.63	9,638.47	1,433.49	111,221.71
18.55	371.13		1,933.05	109.79	7.56	9,774.12
7,097.47	24,877.84	1,989.08	6,335.20	50,929.39	7,764.41	69,328.79
12,994.00	35,633.27	3,845.60	9,729.13	588.85	40.73	142,423.95
	305.19	1,913.41	986.77	22,644.04	3,160.85	235,364.21
	2,024.70	3,238.52	2,057.89	328.55	24.64	42,737.67
1,067.82	4,689.33	509.46	288.00	11,276.12	1,690.51	133,209.86
1,639.52	4,919.80	368.75	288.00	75.83	9.08	16,290.86
			43.82	6,433.35	962.14	79,389.94
			45.87	59.06	4.47	7,883.32
	400.65	450.26	1,290.46	12,104.65	1,794.20	136,110.99
	663.48	580.26	1,080.00	42.79	3.32	9,179.22
8,616.02	2,543.39	101.26	2,189.49	45,017.57	3,677.87	331,488.90
10,128.03	3,182.20	65.18	1,989.04	442.85	42.07	61,396.32
	554.48	313.75	256.00	11,293.06	1,649.47	137,928.23
	529.46	290.13	512.00	66.86	5.01	13,222.97
	191.37	235.30	398.24	18,637.11	2,335.84	178,062.59
			337.31	80.56	6.04	8,641.82
743.93	1,846.93	243.42	1,101.92	13,293.57	1,982.94	146,816.19
453.69	1,305.94	1,364.65	802.77	98.63	7.36	10,303.00
562.50	2,263.90	1,855.29	229.95	14,099.19	2,325.72	177,688.35
265.11	1,783.16	1,858.24	451.80	506.43	45.78	15,233.12
900.00	608.17	72.86	648.00	3,977.97	1,167.94	91,009.87
814.10	675.16	224.92	648.00	4,230.53	4.23	13,508.51
	2,347.74		75.27	7,021.53	1,104.70	96,949.50
	472.12		23.50	64.84	4.86	12,918.66
129.02				6,083.09	890.80	78,704.33
				79.10	5.97	14,629.06
3,070.61	650.00	1,206.50	1,305.94	10,504.41	1,557.18	134,892.84
3,211.11	233.58	906.38	1,715.34	208.84	15.25	27,708.20
150.00	1,966.03	539.14	733.11	9,929.82	1,430.63	112,816.61
146.61	272.65	580.26	729.80	65.68	5.10	10,047.25
225.00	2,632.87	1,629.97	295.39	11,728.74	1,712.76	132,295.88
712.32	1,362.54	1,961.95	670.24	71.47	4.98	12,838.16
182.24	417.19	374.54	560.00	6,498.25	1,151.57	88,870.24
	1,498.53	435.83	497.80	57.25	4.02	6,990.03
3,994.73	2,328.26	995.03	879.20	16,348.37	2,484.22	198,595.98
3,988.99	3,305.89	879.39	1,298.40	337.75	25.33	30,060.61
	3,061.22		289.23	5,931.89	900.47	83,546.02
	3,132.51	19.88	296.48	32.27	2.44	12,692.65

RECEIPTS FROM COUNTIES IN

County	State Revenue	Insane	Blind	Deaf	Feeble-minded
Winneshiek—					
First year.....	91,784.06	12,888.00			47.73
Second year.....	241.93	9,723.85			46.64
Woodbury—					
First year.....	224,200.55	66,785.97	47.78	85.44	2,582.48
Second year.....	1,301.91	56,686.65	24.68	135.47	3,306.76
Worth—					
First year.....	54,489.64	8,343.20		8.24	30.12
Second year.....	286.64	7,815.28			58.63
Wright—					
First year.....	95,808.06	11,804.41		.40	156.55
Second year.....	2,500.00	11,085.30			180.89
Totals first year.....	\$10,046,477.90	\$1,306,378.76	\$ 1,453.10	\$ 1,952.80	\$ 41,385.96
Totals second year.....	\$ 151,010.13	\$1,202,432.20	\$ 1,617.99	\$ 2,673.24	\$ 46,565.73
Biennial period.....	\$10,197,488.03	\$2,508,810.96	\$ 3,071.09	\$ 4,626.04	\$ 87,951.69

For balance of State Revenue collected 1924, see pages 66-67.

For balance of Soldiers' Bonus collected 1924, see pages 66-67.

For balance of Capitol Grounds Extension collected 1924, see pages 66-67.

THE GENERAL AND SPECIAL FUNDS—Continued

Orphans' Home	Tuberculosis	Juvenile Home	Epileptic	Soldiers' Bonus	Capitol Grounds	Total
	1,069.98		46.40	10,813.75	1,502.01	118,181.92
	3,955.06			53.10	3.99	14,024.57
880.64	7,509.46	1,839.63	3,029.69	36,518.14	5,319.66	449,489.35
3,440.55	6,404.39	2,945.62	2,486.64	299.00	22.42	77,173.40
300.00	3,868.69		164.80	5,979.69	844.83	73,929.12
293.34	744.54		288.00	38.54	8.92	9,534.00
	2,030.91		757.00	10,986.18	1,549.02	123,063.13
547.05	1,777.74		1,104.00	465.00	85.60	17,694.98
\$ 59,835.64	\$ 176,675.19	\$ 33,267.01	\$ 88,156.55	\$1,174,337.14	\$ 163,166.02	\$13,063,106.07
\$ 75,586.62	\$ 203,559.30	\$ 46,151.92	\$ 90,906.56	\$ 33,108.51	\$ 2,968.67	\$ 1,835,979.87
\$ 135,422.26	\$ 380,234.49	\$ 79,418.93	\$ 179,063.11	\$1,207,445.65	\$ 166,134.69	\$14,949,075.94

REPORT OF TREASURER OF STATE

COUNTY TREASURER'S REPORTS—CHARGES—DRAWS—BALANCES

July 1, 1923, to June 30, 1924, Inclusive

County	Automobile License and Fees			
	Balance July 1, 1923	Charges	Total	Balance July 1, 1924
Adair	\$ 23,433.05	\$ 48,059.61	\$ 71,492.66	\$ 59,167.93
Adams	16,580.80	34,233.21	50,814.10	42,483.31
Allamakee	22,602.24	47,774.91	70,467.15	58,584.18
Appanoose	32,614.98	71,607.96	104,312.94	85,223.96
Audubon	23,725.35	47,744.11	71,469.46	58,856.70
Benton	46,717.97	92,653.41	139,371.38	116,157.08
Black Hawk	197,787.68	223,151.98	320,939.66	268,136.09
Boone	49,989.15	103,464.72	153,453.87	124,438.75
Bremer	30,428.30	65,182.08	95,610.38	77,848.02
Buchanan	30,426.18	64,731.43	95,157.61	77,873.93
Buena Vista	38,988.14	79,151.82	118,139.96	97,311.82
Butler	31,616.35	64,840.74	96,457.09	78,047.84
Calhoun	37,372.25	72,783.36	110,155.62	90,129.99
Carroll	40,858.59	82,774.71	123,633.30	100,039.07
Cass	33,423.20	79,065.96	112,479.22	96,351.39
Cedar	36,320.65	72,769.52	109,090.17	89,088.36
Cerro Gordo	67,114.22	136,387.49	203,501.71	169,933.38
Cherokee	36,836.57	73,235.94	110,072.51	91,026.09
Chickasaw	23,742.37	48,977.88	72,720.25	59,763.52
Clarke	14,424.84	30,119.15	44,543.99	36,891.76
Clay	35,084.64	70,352.74	105,437.38	86,063.26
Clayton	38,193.20	85,839.52	123,932.72	97,227.25
Clinton	71,562.54	155,485.20	227,047.74	182,769.37
Crawford	41,949.57	77,281.24	119,230.81	98,690.02
Dallas	45,704.40	98,269.91	143,974.31	117,591.13
Davis	18,728.66	39,128.45	57,857.11	48,083.35
Decatur	18,591.10	39,810.23	58,401.33	48,018.04
Delaware	29,205.27	61,933.84	91,139.11	74,681.89
Des Moines	54,677.55	121,567.43	176,244.98	143,169.63
Dickinson	21,072.95	42,068.44	63,081.39	51,047.48
Dubuque	80,213.44	170,753.98	250,967.42	199,720.28
Emmet	24,485.82	49,648.10	74,133.98	59,924.44
Fayette	47,361.38	100,557.28	147,918.66	118,498.47
Floyd	31,863.03	64,815.87	96,678.90	78,109.96
Franklin	30,507.45	60,618.14	91,125.59	75,437.39
Fremont	25,293.46	53,216.85	78,510.25	64,227.95
Greene	31,983.48	63,711.27	95,694.75	78,883.90
Grundy	32,247.85	62,303.82	94,551.67	78,341.48
Guthrie	30,045.95	61,943.11	91,989.06	75,141.13
Hamilton	39,236.52	81,199.39	120,435.91	98,043.44
Hancock	26,064.49	52,702.01	78,766.50	64,210.03
Hardin	44,371.49	89,049.59	133,421.08	110,322.86
Harrison	36,263.82	75,747.43	112,011.25	91,337.79
Henry	30,338.17	62,173.63	92,511.80	76,632.54
Howard	19,829.51	43,068.46	62,897.97	52,389.19
Humboldt	25,092.70	51,390.99	76,483.69	62,285.76
Ida	27,878.57	53,312.95	81,191.52	67,085.00
Iowa	32,684.96	67,289.78	99,974.74	81,906.86
Jackson	30,148.48	62,637.21	92,785.69	75,628.69
Jasper	46,817.39	99,960.78	146,778.17	119,099.79
Jefferson	26,693.60	54,124.36	80,817.96	66,984.81
Johnson	54,444.06	112,437.59	166,881.65	136,001.01
Jones	30,163.67	63,275.08	93,438.75	75,527.29
Keokuk	34,716.57	67,943.67	102,660.24	84,366.96
Kossuth	44,850.08	91,382.74	136,232.82	109,684.02
Lee	55,200.79	120,217.48	175,418.27	143,794.64
Linn	141,446.34	283,239.86	424,686.20	339,183.07
Louis	19,298.68	37,017.30	56,315.98	46,529.73
Lucas	22,449.40	48,036.12	70,485.52	57,931.15
Lyon	31,322.17	62,943.71	94,265.88	76,890.23
Madison	25,230.16	53,582.35	78,812.51	65,051.57
Mahaska	43,636.65	88,152.12	131,788.77	107,588.26
Marion	35,951.95	81,377.49	117,329.44	95,043.12
Marshall	58,118.47	124,138.68	182,257.05	151,091.02
Mills	26,476.65	51,112.82	77,589.47	64,268.73
Mitchell	24,260.67	51,810.66	76,071.33	61,545.53
Monona	28,138.29	57,904.52	86,042.81	70,812.60
Monroe	25,977.74	56,967.30	82,945.04	68,324.42
Montgomery	33,837.41	69,746.37	103,583.78	86,640.71

REPORT OF TREASURER OF STATE

COUNTY TREASURERS REPORTS—CHARGES—DRAWS—BALANCES—
Continued

July 1, 1923, to June 30, 1924, Inclusive

County	Automobile License and Fees			
	Balance July 1, 1923	Charges	Total	Balance July 1, 1924
Muscatine	47,758.82	99,309.55	147,068.37	121,160.85
O'Brien	39,313.78	78,226.42	117,540.20	94,538.94
Oceola	18,766.94	37,319.30	56,086.24	46,595.29
Page	42,574.89	88,853.82	131,428.71	108,137.94
Palo Alto	25,146.77	51,028.74	76,175.51	60,378.60
Plymouth	52,519.22	102,754.45	155,273.67	126,956.98
Pocahontas	31,625.89	65,306.12	96,932.01	78,933.10
Polk	280,042.83	619,333.56	905,376.39	725,121.26
Pottawattamie	108,546.55	230,401.72	338,948.27	273,187.23
Poweshiek	84,066.13	70,364.08	154,430.21	85,750.10
Ringgold	17,826.37	36,955.15	54,781.52	45,183.60
Sac	38,548.75	76,605.71	115,154.46	94,395.53
Scott	131,974.17	279,531.68	411,505.85	332,697.77
Shelby	30,853.16	66,216.59	97,069.75	79,512.35
Sioux	47,739.22	94,065.18	141,804.40	115,103.08
Story	53,998.19	109,805.58	163,803.77	132,585.82
Tama	43,667.57	90,637.97	134,305.54	110,535.92
Taylor	23,501.91	50,703.31	74,205.22	61,177.60
Union	26,991.12	58,955.28	85,946.40	70,978.68
Van Buren	19,437.52	40,890.80	60,328.32	50,168.46
Wapello	54,927.41	118,746.51	173,673.92	140,054.98
Warren	27,568.71	58,483.05	86,051.76	70,400.28
Washington	39,126.50	74,791.23	113,917.73	95,505.75
Wayne	20,684.84	42,938.29	63,623.13	52,413.35
Webster	71,514.13	153,130.84	224,644.97	179,880.79
Winnebago	41,711.86	46,007.21	87,719.07	55,279.82
Winneshiek	32,687.44	71,365.56	104,053.00	84,908.71
Woodbury	158,134.94	317,592.21	475,727.15	377,975.24
Worth	19,929.12	41,584.89	61,514.01	49,815.61
Wright	36,607.08	75,582.90	112,189.98	91,361.89
Total	\$4,183,650.59	\$8,679,766.91	\$12,863,417.50	\$10,462,107.67

COUNTY TREASURERS REPORTS—CHARGES—BALANCES—

July 1, 1923 to June 30, 1924, Inclusive

County	General Revenue		
	Charges	Draws	Balance July 1, 1924
Adair.....	\$ 81,658.15	\$ 61,351.99	\$ 20,306.16
Adams.....	60,309.45	45,351.19	14,958.26
Allamakee.....	77,350.17	58,620.88	18,729.29
Appanoose.....	70,673.86	53,197.79	17,476.07
Audubon.....	77,891.77	58,800.10	19,091.67
Benton.....	127,395.95	93,811.82	33,584.13
Black Hawk.....	164,983.00	116,700.13	48,282.87
Boone.....	112,134.85	81,753.97	30,380.88
Bremer.....	83,395.35	61,262.14	22,133.21
Buchanan.....	82,787.02	60,462.37	22,324.65
Buena Vista.....	109,351.28	83,023.42	26,327.86
Butler.....	96,068.55	71,307.91	24,760.64
Calhoun.....	104,581.94	77,674.46	26,907.48
Carroll.....	110,444.16	81,209.75	29,234.41
Cass.....	99,451.25	70,070.48	29,380.77
Cedar.....	106,456.06	75,986.65	30,469.41
Cerro Gordo.....	126,908.95	91,484.18	35,424.77
Cherokee.....	100,003.38	73,994.70	26,008.68
Chickasaw.....	71,068.82	52,949.59	18,119.23
Clarke.....	54,611.91	40,566.17	14,045.74
Clay.....	94,072.28	66,817.85	27,254.43
Clayton.....	110,968.73	82,042.30	28,926.43
Clinton.....	150,006.74	110,691.06	39,315.68
Crawford.....	136,194.44	102,584.89	33,609.55
Dallas.....	116,011.36	84,825.72	31,185.64
Davis.....	56,132.89	42,089.26	14,043.63
Decatur.....	68,955.39	53,178.03	15,787.36
Delaware.....	84,482.87	62,815.61	21,667.26
Des Moines.....	109,740.81	75,337.45	34,403.36
Dickinson.....	65,856.29	50,107.53	15,748.76
Dubuque.....	185,006.00	128,609.81	56,396.19
Emmet.....	59,395.40	43,274.84	16,120.56
Fayette.....	118,672.00	88,087.10	30,584.90
Floyd.....	84,141.73	62,585.11	21,556.62
Franklin.....	92,473.41	67,780.86	24,692.55
Fremont.....	72,035.08	53,302.96	18,732.12
Greene.....	100,982.23	74,466.46	26,515.77
Grundy.....	94,499.94	65,522.10	28,977.84
Guthrie.....	100,433.22	69,604.21	30,829.01
Hamilton.....	99,452.11	75,353.87	24,098.24
Hancock.....	76,046.07	56,437.82	19,608.25
Hardin.....	110,049.52	81,489.87	28,559.65
Harrison.....	95,915.59	71,151.53	24,764.06
Henry.....	73,337.02	54,096.73	19,240.29
Howard.....	65,741.51	50,990.13	14,751.38
Humboldt.....	71,500.84	53,754.66	17,746.18
Ia.....	81,649.03	60,524.71	21,124.32
Iowa.....	100,432.32	73,907.85	26,524.47
Jackson.....	89,203.99	65,167.03	24,036.96
Jasper.....	135,871.13	97,036.41	38,834.72
Jefferson.....	73,403.94	54,196.61	19,207.33
Johnson.....	117,634.86	84,728.31	32,906.55
Jones.....	86,544.36	62,944.94	23,599.42
Keokuk.....	99,222.04	73,736.71	25,485.33
Kossuth.....	134,030.28	91,868.21	42,162.07
Lee.....	129,858.52	95,920.45	33,938.07
Linn.....	199,005.38	143,805.52	55,199.86
Louisia.....	69,203.89	47,039.64	22,164.25
Lucas.....	54,905.98	40,735.15	14,170.83
Lyon.....	111,420.29	80,789.94	30,630.35
Madison.....	83,059.40	61,886.15	21,173.25
Mahaska.....	104,706.07	77,457.82	27,248.25
Marion.....	90,134.20	65,987.83	24,146.37
Marshall.....	125,328.01	93,041.63	32,286.38
Mills.....	65,624.97	48,135.76	17,489.21
Mitchell.....	73,964.36	54,629.87	19,334.49
Monona.....	91,114.73	67,947.36	23,167.37
Monroe.....	54,612.29	39,950.04	14,662.25
Montgomery.....	76,792.45	56,555.78	20,236.67

COUNTY TREASURERS REPORTS—CHARGES—BALANCES—
Continued

July 1, 1923 to June 30, 1924, Inclusive

County	General Revenue		
	Charges	Draws	Balance July 1, 1924
Muscatine.....	99,180.69	73,389.61	25,791.08
O'Brien.....	113,371.97	85,100.66	28,271.31
Osceola.....	65,693.93	49,101.15	16,592.78
Page.....	102,678.86	75,924.31	26,754.55
Palo Alto.....	69,160.32	53,416.62	15,743.70
Plymouth.....	149,907.32	108,516.97	41,390.35
Pocahontas.....	95,105.89	71,160.83	23,945.06
Polk.....	509,562.63	357,158.95	152,403.68
Pottawattamie.....	199,861.24	147,002.15	52,859.09
Poweshiek.....	109,818.27	78,159.94	31,658.33
Ringgold.....	67,345.55	50,455.37	16,890.18
Sac.....	114,301.59	81,436.12	32,865.47
Scott.....	242,693.24	149,351.97	93,341.27
Shelby.....	105,001.69	78,007.72	26,993.97
Sioux.....	155,095.38	109,700.67	45,394.71
Story.....	125,283.31	94,986.14	30,297.17
Tama.....	131,124.16	96,537.23	34,586.93
Taylor.....	75,458.26	53,861.30	21,596.96
Union.....	67,469.28	50,543.04	16,926.24
Van Buren.....	57,801.93	42,704.41	15,097.52
Wapello.....	91,871.65	60,932.23	24,939.42
Warren.....	93,037.94	69,065.81	23,972.13
Washington.....	109,326.94	81,312.78	28,014.16
Wayne.....	76,414.94	58,126.73	18,288.21
Webster.....	156,106.77	117,551.45	38,555.32
Winnebago.....	65,384.86	49,541.67	15,843.19
Winneshek.....	97,055.54	72,011.51	25,044.03
Woodbury.....	341,395.35	256,439.97	84,955.38
Worth.....	54,826.32	40,297.76	14,528.56
Wright.....	98,513.92	71,626.18	26,887.74
Total.....	\$ 10,491,934.67	\$ 7,664,566.50	\$ 2,827,368.17

COUNTY TREASURER'S REPORTS—CHARGES—DRAWS—
BALANCES—Continued

July 1, 1923 to June 30, 1924, Inclusive

County	Soldiers' Bonus		Capitol Grounds Extension		Balance July 1, 1924
	Charges	DraWS	Charges	DraWS	
Adair	\$ 13,920.83	\$ 13,920.83	\$ 627.92	\$ 528.33	\$ 90.50
Adams	10,144.94	10,144.94	449.44	417.53	31.91
Allamakee	12,852.91	12,852.91	607.01	489.22	117.79
Appanoose	12,294.76	12,294.76	565.32	474.72	90.60
Audubon	13,315.80	13,315.80	615.32	560.51	54.81
Benton	21,711.18	21,711.18	954.14	868.73	85.41
Black Hawk	28,424.75	28,424.75	1,206.48	853.02	413.46
Boone	19,611.32	19,611.32	853.11	772.05	81.06
Bremer	13,983.94	13,983.94	612.02	588.95	23.07
Buchanan	14,389.86	14,389.86	656.69	549.44	107.25
Buena Vista	18,530.90	18,530.90	836.88	773.99	62.89
Butler	16,523.68	16,523.68	748.09	696.30	51.79
Calhoun	17,738.00	17,738.00	795.06	749.99	45.07
Carroll	18,850.02	18,850.02	810.21	772.85	43.36
Cass	16,775.27	16,775.27	733.19	614.75	318.44
Cedar	18,425.02	18,425.02	822.63	771.01	51.62
Cerro Gordo	22,313.03	22,313.03	1,051.65	729.62	322.03
Cherokee	16,649.22	16,649.22	730.53	671.45	59.08
Chickasaw	12,135.25	12,135.25	551.84	475.13	76.71
Clarke	9,124.37	9,124.37	411.63	334.86	77.77
Clay	15,965.47	15,965.47	727.69	542.81	184.88
Clayton	18,834.93	18,834.93	815.27	750.62	64.65
Clinton	12,509.74	12,509.74	1,137.94	1,025.74	112.20
Crawford	23,831.70	23,831.70	1,103.12	991.25	111.87
Dallas	19,040.59	19,040.59	865.55	711.93	153.62
Davis	9,120.66	9,120.66	426.32	368.40	57.92
Decatur	11,278.65	11,278.65	553.29	415.93	137.36
Delaware	14,497.96	14,497.96	663.27	587.66	65.61
Des Moines	18,927.05	18,927.05	824.76	438.65	386.11
Dickinson	10,941.07	10,941.07	537.52	380.86	156.66
Dubuque	31,561.04	31,561.04	1,327.38	692.13	635.25
Emmet	10,057.21	10,057.21	459.23	280.76	178.47
Fayette	20,190.00	20,190.00	897.78	802.96	94.82
Floyd	12,850.07	12,850.07	609.60	521.11	139.49
Franklin	*21,939.77	21,939.77	681.57	594.51	87.06
Fremont	11,707.33	11,707.33	533.13	486.82	46.31
Greene	17,147.52	17,147.52	762.16	678.99	83.17
Grundy	15,803.78	15,803.78	696.18	607.86	88.92
Guthrie	15,364.53	15,364.53	720.24	556.04	164.20
Hamilton	16,805.33	16,805.33	736.07	694.87	41.20
Hancock	10,562.22	10,562.22	579.71	523.88	55.83
Hardin	18,739.56	18,739.56	831.66	744.06	87.60
Harrison	13,288.83	13,288.83	728.51	618.93	109.58
Henry	6,483.23	6,483.23	550.54	489.65	60.89
Howard	11,400.43	11,400.43	551.20	465.91	85.29
Humboldt	11,679.72	11,679.72	565.80	494.03	71.77
Ida	13,910.34	13,910.34	625.62	590.28	35.34
Iowa	16,232.59	16,232.59	753.46	632.06	121.40
Jackson	14,991.00	14,991.00	632.58	582.38	50.20
Jasper	23,057.81	23,057.81	1,088.22	783.26	254.96
Jefferson	12,563.53	12,563.53	530.44	453.41	77.63
Johnson	20,225.73	20,225.73	911.86	733.37	178.49
Jones	14,666.55	14,666.55	623.07	572.57	50.50
Keokuk	17,050.05	17,050.05	764.61	688.49	76.12
Kossuth	22,943.46	22,943.46	1,101.15	975.55	125.60
Lee	22,441.03	22,441.03	986.10	912.64	73.46
Linn	36,415.93	36,415.93	1,820.17	694.33	1,125.84
Louisia	10,717.16	10,717.16	507.14	372.92	134.22
Lucas	9,309.48	9,309.48	423.03	370.07	122.96
Lyon	17,856.93	17,856.93	744.79	678.30	66.49
Madison	13,931.30	13,931.30	627.52	547.32	80.20
Mahaska	15,170.28	15,170.28	791.43	692.71	98.77
Marion	14,749.75	14,749.75	705.50	599.53	106.97
Marshall	21,661.82	21,661.82	978.99	888.27	90.72
Mills	10,965.23	10,965.23	479.54	430.26	49.28
Mitchell	12,682.89	12,682.89	500.84	517.93	42.91
Monona	15,522.27	15,522.27	709.89	675.89	134.00

COUNTY TREASURERS REPORTS—CHARGES—BALANCES—
Continued

July 1, 1923 to June 30, 1924, Inclusive

County	Soldiers' Bonus		Capitol Grounds Extension		Balance July 1, 1924
	Charges	DraWS	Charges	DraWS	
Monroe	9,049.74	9,049.74	369.89	344.71	55.18
Montgomery	12,876.94	12,876.94	500.09	516.95	43.14
Muscatine	17,393.97	17,393.97	768.73	731.41	37.32
O'Brien	19,219.60	19,219.60	870.80	801.62	69.18
Osceola	10,739.01	10,739.01	491.09	390.29	100.80
Page	16,776.01	16,776.01	755.91	702.13	53.78
Palo Alto	12,411.61	12,411.61	637.16	431.55	205.61
Plymouth	12,342.77	12,342.77	1,024.77	941.91	82.86
Pocahontas	15,878.20	15,878.20	727.08	644.58	82.50
Polk	84,878.71	84,878.71	4,317.48	1,708.40	2,609.08
Pottawattamie	33,879.09	33,879.09	1,478.28	1,296.27	182.01
Poweshiek	18,631.58	18,631.58	858.83	722.87	135.96
Ringgold	10,682.77	10,682.77	484.35	421.44	62.91
Sac	19,285.80	19,285.80	873.04	823.72	49.32
Scott	25,834.91	25,834.91	1,462.22	1,221.62	240.60
Shelby	17,839.91	17,839.91	807.45	735.62	71.93
Sioux	24,834.06	24,834.06	953.12	897.47	55.65
Story	21,316.03	21,316.03	992.51	839.21	153.30
Tama	22,223.14	22,223.14	974.14	741.25	232.89
Taylor	12,611.88	12,611.88	556.67	451.47	105.20
Union	11,489.53	11,489.53	321.79	438.21	83.58
Van Buren	9,712.86	9,712.86	436.74	379.59	57.27
Wapello	16,158.40	16,158.40	784.08	488.99	295.09
Warren	15,632.53	15,632.53	605.46	539.13	66.33
Washington	18,610.70	18,610.70	834.64	720.11	114.59
Wayne	12,078.05	12,078.05	589.48	509.90	79.58
Webster	27,001.01	27,001.01	1,243.72	1,094.56	149.16
Winnebago	9,774.16	9,774.16	467.68	404.56	63.12
Winnesiek	16,413.45	16,413.45	713.11	628.43	84.68
Woodbury	58,910.82	58,910.82	2,603.06	1,377.49	1,315.57
Worth	9,273.74	9,273.74	407.35	359.83	47.52
Wright	16,626.77	16,626.77	716.93	632.78	84.19
Total	\$1,725,248.91	\$1,725,248.91	\$ 80,100.00	\$ 64,209.32	\$ 15,891.28

*Less \$0,251.11

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